

INSTRUCTIONS AND GUIDANCE FOR FINANCIAL REPORTING
ON
S52 BUDGET STATEMENTS
COVERING FUNDING PERIOD 2
2007-08

A FACSIMILE COPY OF THE EDUCATION (BUDGET
STATEMENTS) (ENGLAND) REGULATIONS 2007 IS
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education and skills

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INSTRUCTIONS AND GUIDANCE FOR FINANCIAL REPORTING ON S52 BUDGET STATEMENTS FOR FUNDING PERIOD 2 2007-08
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INSTRUCTIONS AND GUIDANCE FOR FINANCIAL REPORTING ON S52 BUDGET STATEMENTS FOR FUNDING PERIOD 2 2007-08

Introduction

LAs are required under section 52 of the Schools Standards and Framework Act 1998 to prepare and submit a budget statement not later than **31st March 2007** for the prescribed period to the Secretary of State for Education and Skills. The prescribed period for this budget statement covers 2007-08. Separate regulations and guidance apply to the preparation of an outturn statement.

Section 52 gives the Secretary of State power to make regulations prescribing the form of these budget statements; their content, timing and manner of their publication. The Education (Budget Statements) (England) (No 2) Regulations 2006 asks for updated figures for the indicative ones provided in the 2007-08 workbook issued February 2006. A facsimile of the Statutory Instrument that embodies the requirements for 2007-08 is accessible via the section 52 website.

Regulatory provisions directly affecting the content of section 52 Budget Statements are also made in the School Finance (England) Regulations 2006 and the Education (Finance) (England) (Amendment) Regulations 2007. Copies of these SIs are available via [Teachernet](http://www.teachernet.gov.uk). Printed copies of the Regulations are available from TSO (The Stationery Office) or electronically via the TSO website:

www.tso.co.uk/bookshop

Where **guidance** material in this document is read in such a way as to conflict with any regulations currently in force, then the School Finance (England) Regulations 2006 and the Education (Finance) (England) (Amendment) Regulations 2007 take precedence .

Purpose of financial statements

It is a statutory duty that LAs must publish their budget statements as and when prescribed in the section 52 regulations. The size of the Schools Budget (SB), and the amounts to be allocated to each factor depend on budget decisions taken by the LA before the prescribed period, so budget statements are the means of informing schools and the public in general about the funding plans of the LA.

The copy of the statement that schools receive for that period is intended to provide a clear picture of the authority's planned spending:

- how much the LA intends to spend on the LA Budget outside the SB;
- how much the LA is proposing to retain centrally within the SB for school services;
- how the local formula is working to produce budget shares for each school in the LA's area.

It is important that schools forums and others can compare funding and methodology between different LAs, so as to inform debate about budget levels and such issues as the balance of funding between nursery, primary, secondary and special schools. It is therefore essential that all statements are prepared to a common format.

Publication and submission of budget statements

Authorities must send the Budget statement for the prescribed period to the Secretary of State for Education and Skills **to arrive by 31st March 2007** by using the S2S website following the instructions provided in the technical user guide which will be issued at the same time as the electronic workbooks provided by the Department. 31st March is prescribed in statute. The S2S website address is:

www.teachernet.gov.uk/s2s

A copy of the budget statement must be made available:

- **to every school, including nursery schools, maintained by the authority:** The authority must provide a hard copy of each budget statement including copies of the Schools Budget Summary Table, Tables 1, 2, 3, and 4 to the governing body and head teacher if they do not have access to the Internet;
- **to the general public:** The authority must make a copy of the whole statement available at the education offices of the LA (where a copy must be available for inspection by parents and others in the community at all reasonable times and free of charge);
- **on a website:** The authority must make a copy of the whole statement available on a website which is maintained by the authority and accessible by the public. Each school must however be provided with hard copies if it does not have access to the Internet.

The Financial Monitoring Team's website is updated regularly and contains the most up-to-date detailed s52 data reports from all LAs. The website address is:

<http://www.dfes.gov.uk/localauthorities/section52/subPage.cfm?action=section52.default&ID=58>

The workbooks will, where appropriate, perform limited validation of the figures at source or carry out calculations (calculations are made or entries checked within the template). This saves time both for those completing the tables and also for those receiving them. FMT will however follow up with any additional data validation issues at a later date. Technical instructions will accompany the workbooks when they are issued but further advice can be obtained from the Data Services Group Helpdesk on 01325 392626.

The formats of the workbooks for the Schools Budget Summary Table, Tables 1, and 2 as well as the CEL and Youth Service Annexes are fixed and password protected, while those for Tables 3 and 4 allow flexibility. Where LAs adjust their tables to suit their own local publishing standards, all the headings for categories and items of expenditure must be listed whether or not they are relevant to the authority's expenditure activity in the year. Workbooks will alert those completing them that cells have been left blank. In this case, zeros must be entered where there is no planned expenditure, **dashes must not be used, and cells must not be left blank.**

LAs should ensure that when adapting Tables for local publication, no font size used in finished publication is less than 7pt and that no shading or colouring is used, since figures might otherwise become unreadable were tables to be subsequently photo-copied or sent by FAX.

For 2007-08 the completed workbook should be sent to:

www.teachernet.gov.uk/s2s

Technical Help with workbooks: For advice and assistance with meeting the standards and using the workbooks please contact the Data Services Group Helpdesk on 01325 392626. Email dsc.helpdesk@dfes.gsi.gov.uk

Scope of schools covered by statements

Where there is approval for a new school to open or a school to close during the financial year, part-year budget information should be included in the statement, as appropriate. Similarly, where a school has merged or amalgamated during the financial year, part year budget information should be included for each of the merging schools as well as for the newly amalgamated school.

Middle Schools: Education in some local authority areas is arranged in three tiers rather than the more usual two. All middle schools are "deemed" either primary or secondary (some LAs have both kinds). It is for these authorities to make it clear which schools are deemed primary and which deemed secondary for the purposes of allocating funding and completing financial returns, and a note, where appropriate, should be included.

Academies

Funding for Academies is mostly made available by the Department, but payments by Authorities **do need to appear** in section 52 tables where appropriate. Where Academies open at any other time than April, your return must show the part-year funding for the predecessor maintained school or schools.

Form and content of statements

It is essential that LAs submit the Tables **in Excel 97 or later format**. No other format will be accepted. This is so that the Department is assured of receiving data that is validated and calculated correctly.

The Regulations relating to s52 prescribe a standard format as well as content for publication of the budget statement. The Regulations represent the minimum requirements. Additional information or supplementary notes for guidance for schools should be provided as necessary outside the statement itself, in the form of additional annexes, or in the notes section of the template.

Budget statements must be presented in seven parts for the prescribed period in the order specified:

The Schools Budget Summary Table: Provides an account of the main sources of funding available to LAs for their schools and any additional funding provided by the LA.

Table 1 - LA level information: This table provides an overall picture of the LA's planned spending on educational provision (both Schools Budget and LA Budget) in its area. Information provided in this table enables a comparison to be made between the funding being allocated direct to schools and the amount being spent other than on schools, retained centrally or devolved by the LA.

Central Expenditure Limit Annex: This table is designed to demonstrate that the LA is complying with the limit on increases in central expenditure within the Schools Budget.

Youth Service Annex: This table provides a breakdown of the LA's planned expenditure on its Youth Service.

Table 2 – School level information summary: This table is linked to Table 3. It summarises the main formula funding elements and lists the budget share and the per pupil or place share in each school.

Table 3 – Detailed School level information: This table shows in detail how the LA's formula (described in Table 4) has been applied to each school to calculate its budget share, including all the relevant factors and lump sums,

and the numbers of pupils in each school year used to allocate pupil-led funding.

Minimum Funding Guarantee Calculator: The Department has provided a website link to the Minimum Funding Guarantee Calculator to assist with the calculation of the basic guarantee.

Table 4 – Funding Factors: The LA is required to set out the detail of every formula factor. Each school must be able to relate its own budget share back to the items set out in this part. The LA must therefore include a complete list of all the factors and values in their formula and details of the funds allocated across all schools according to each factor.

HELP: For advice on the contents of the regulations and guidance, Authority's should in the first instance email the DfES Financial Monitoring Team at:

S52.BUDGETQUERIES@dfes.gsi.gov.uk

The FMT Helpline numbers are 020 7925 5145 or 020 7925 5793

General principles

Budget statements give details of planned expenditure indicating gross expenditure (where required, apportioned across the nursery, primary, secondary and special schools sector), an estimate of any expected income, and the resulting net estimated expenditure.

Where an Authority is paying a contractor to carry out functions on its behalf, then the Authority must include budget information relating to these functions in their statement (amount paid to the contractor by the Authority). Payments under the contract should be apportioned to the relevant functions.

The Individual Schools Budget (ISB) is allocated to schools without reference to income accruing to schools. Any interest earned on schools' balances should be excluded from these budget statements.

For overheads associated with "buy-back", where delegation is required, ie where an item falls within the Schools Budget but is not prescribed in Schedule 2 to the School Finance (England) Regulations 2006, the amount to be delegated should be determined on a full-cost basis inclusive of overheads. Where an LA has voluntarily chosen to delegate funding for an item which it could properly have funded centrally, it is for the LA to determine the extent to which overheads should be taken into account.

All the financial information in the budget statement should be represented **in pounds**, and not in thousands.

FRS17 These tables should not be completed on a FRS17 basis.

Revised Statements

Revised statements can be accepted only if amendments are as a result of errors being discovered and corrected. In addition revised statements may be accepted where pupil numbers depart significantly from the Authority's estimate for budget purposes and where the Authority needs to re-run budget shares calculations. If in doubt please contact the Financial Monitoring Team to discuss. Where allocations differ from the original budget statement as a result of additional funds becoming available or because of policy decisions, this should be reflected in outturn statements.

Please ensure that the date of completion of the revised Table is shown, and that the version number is changed.

NOTES TO THE SCHOOLS BUDGET SUMMARY TABLE

This table provides a summary account of the main sources of funding provided by the DfES to LAs in support of the Schools Budget and any additional funding provided by the LA under the new school funding arrangements.

1. Dedicated Schools Grant – LA's estimate of pupil numbers 2007-08

These are the January 2007 pupil numbers (aged 3-15) used by the authority in estimating the level of Dedicated Schools Grant for budget purposes.

2. Dedicated Schools Grant – Guaranteed Unit of Funding Per Pupil 2007-08

The template will be pre-populated with the unit funding (funding per pupil) for 2007-08 as notified by the DfES on 7 December 2005.

This is calculated by the DfES at overall local authority level and is an average applicable to all pupils, across all age cohorts. The per pupil figures will not match the per pupil amounts received by individual schools and reported in Table 2.

3.a Estimated Dedicated Schools Grant (2007-08)

The LA's estimate of DSG for the purposes of setting the Schools Budget. This is the estimated number of funded pupils (from 1 above) multiplied by the 2007-08 guaranteed unit funding (from 2 above)

LA's with falling rolls are protected by a 4% cash floor over their 2006-07 DSG.

Authorities will be notified of their final allocations of DSG for 2007-08 at the end of May 2007.

3.b Dedicated Schools Grant, Carry Forward from 2006-07

The LA's estimate of the under or over spend of DSG in 2006-07. This under or over spend will result from two factors:

- 1) the difference between the final 2006-07 DSG and earlier estimates of DSG on which the 2006-07 Schools Budget was based;
- 2) under or over spending during 2006-07 against the central elements of the Schools Budget.

An over spend should be entered as a negative amount.

4. School Standards Grants – including Personalisation

This is the LA's estimate of School Standards Grants (line 1.0.2 plus line 1.0.3 on Table 1) and Schools Standards Grant (Personalisation) including PRUs (line 1.0.4 plus 1.0.5 on Table 1) for funding period 2 2007-08.

5. School Development Grant

This is the authority's estimate of SDG for funding period 2 2007-08 (line 1.0.6 plus line 1.6.1 on Table 1).

Authorities will be notified of their final allocations of SDG for 2007-08 in May 2007.

6. Other Standards Fund Grants

This covers any standards Fund Grants paid in support of the Schools Budget but not included in the SSG and SSG (Personalisation) (lines 1.0.2 to 1.0.5 table 1), SDG (line 1.0.6 plus line 1.6.1 on Table 1) and School Meals Grant (lines 1.0.8 and 1.0.9 on table 1).

7. LSC Funding

Learning and Skills Council Grants supporting the post 16 education.

8. LA additional contribution

Any additional funding provided by the LA to support the Schools Budget over and above grants paid by the DfES. This should include any match funding for LA Standards Fund Grants deployed in support of the Schools Budget and any Performance Reward Grant used in support of the Schools Budget.

9. Total funding supporting the Schools Budget

This line records the total sources of income to the Schools Budget. Unless the authority is carrying forward a balance of DSG to 2008-09, this line should match the authority's planned spending from the Schools Budget (line 1.8.1 (g)) of Table 1 plus all grants other than DSG, LSC funding and any additional funds provided by the Local Authority.

If the authority is carrying forward a balance of DSG to 2008-09 then a note should be included at the bottom of the table, giving details of the carry forward and a reconciliation between the Schools Budget Summary Table and the Schools Budget in Table 1.

The workbook supplied includes figures provided by the Department ie “pre-populated”. It is open to authorities to make alterations/additions to certain cells where necessary. The DSG guaranteed unit of funding cannot be amended.

A detailed breakdown of the data used to pre-populate the table can be found in the ‘Guidance’ section of the section 52 website at:
www.dfes.gov.uk/localauthorities/section52

TABLE 1: FUNDING PERIOD 2 2007-08

SECTION 52 EDUCATION BUDGET STATEMENT **Table 1 - LEA level information**

YEAR	2007-08	Local Authority Name		LEA No		E-Mail Address	
CONTACT		TEL		Version No		Completion Date	

	Nursery (a)	Primary (b)	Secondary (c)	Special (d)	Gross (e)	Income (f)	Net (g)
1 SCHOOLS BUDGET							
1.0.1 Individual Schools Budget							
1.0.2 School Standards Grant - Maintained Schools							
1.0.3 School Standards Grant - Pupil Referral Units							
1.0.4 School Standards Grant (Personalisation) - Maintained Schools							
1.0.5 School Standards Grant (Personalisation) - Pupil Referral Units							
1.0.6 School Development Grant							
1.0.7 Other Standards Fund Allocation - Devolved							
1.0.8 Devolved School Meals Grant - Maintained Schools							
1.0.9 Devolved School Meals Grant - Pupil Referral Units							
1.0.10 Targeted School Meals Grant - Devolved							
1.0.11 Threshold and Performance Pay - Devolved							
1.1.1 Support for schools in financial difficulty							
1.1.2 School-specific contingencies							
1.1.3 14 - 16 More Practical Learning Options							
1.2.1 Provision for pupils with SEN (including assigned resources)							
1.2.2 Provision for pupils with SEN, provision not included in line 1.2.1							
1.2.3 Support for inclusion							
1.2.4 Fees for pupils at independent special schools & abroad							
1.2.5 SEN transport							
1.2.6 Inter-authority recoupment							
1.2.7 Fees to independent schools for pupils without SEN							
1.2.8 Contribution to combined budgets							
1.3.1 Pupil Referral Units							
1.3.2 Behaviour Support Services							
1.3.3 Education out of school							
1.3.4 Private/voluntary/independent fees for education of children under 5							
1.4.1 School Meals - nursery, primary and special schools							
1.4.2 Free School Meals - eligibility							
1.4.3 Milk							
1.4.4 School Kitchens - repair and maintenance							
1.5.1 Insurance							
1.5.2 Museum Services							
1.5.3 Library Services - nursery, primary and special schools							
1.5.4 School admissions							
1.5.5 Licences/subscriptions							
1.5.6 Miscellaneous (not more than 0.1% total net SB)							
1.5.7 Servicing of schools forums							
1.5.8 Staff costs - supply cover (not sickness)							
1.5.9 Supply cover - long term sickness							
1.5.10 Termination of Employment Costs							
1.6.1 School Development Grant - Non-Devolved							
1.6.2 Other Standards Fund Allocation - Non-Devolved							
1.6.3 Other specific grants							
1.6.4 Targeted School Meals Grant - Non-Devolved							
1.6.5 Performance Reward Grant							
1.7.1 Capital Expenditure from Revenue (CERA) (Schools)							
1.7.2 Prudential borrowing costs							
1.8.1 TOTAL SCHOOLS BUDGET							

2 LEA BUDGET

				Gross (e)	Income (f)	Net (g)
STRATEGIC MANAGEMENT						
2.0.1	Statutory / regulatory duties					
2.0.2	Premature retirement costs / redundancy costs					
2.0.3	Existing early retirement costs (commitments entered into by 31/3/99)					
2.0.4	Residual pension liability (eg FE, Careers Service, etc.)					
2.0.5	Joint use arrangements					
2.0.6	Insurance					
2.0.7	Monitoring National Curriculum Assessment					
2.0.8	Total Strategic Management					
SPECIFIC GRANTS AND SPECIFIC FORMULA GRANTS						
2.1.1	School Development Grant - non-devolved					
2.1.2	Other Standards Fund - non-devolved					
2.1.3	Other specific grants					
2.1.4	Total Specific Grants					
SPECIAL EDUCATION						
2.2.1	Educational Psychology Service					
2.2.2	SEN administration, assessment and co-ordination					
2.2.3	LEA functions in relation to child protection					
2.2.4	Therapies and other Health Related Services					
2.2.5	Parent partnership, guidance and information					
2.2.6	Monitoring of SEN provision					
2.2.7	Total Special Education					
SCHOOL IMPROVEMENT						
2.3.1	School Improvement					
ACCESS						
2.4.1	Asset management					
2.4.2	Supply of school places					
2.4.3	Excluded pupils					
2.4.4	Behaviour support Plans					
2.4.5	Pupil support					
2.4.6	Home to school transport: SEN transport expenditure					
2.4.7	Home to school transport: other home to school transport expenditure					
2.4.8	Home to college transport: SEN transport expenditure					
2.4.9	Home to college transport: other home to college transport expenditure					
2.4.10	Education Welfare Service					
2.4.11	Music Service (not Standards Fund supported)					
2.4.12	Visual and Performing Arts (other than music)					
2.4.13	Outdoor Education including Environmental and Field Studies (not sports)					
2.4.14	Total Access					
2.5.1	Capital Expenditure from Revenue (CERA) (LEA Central Functions)					
2.6.1	Total LEA Central Functions					
YOUTH AND COMMUNITY						
2.7.1	Youth Service					
2.7.2	Adult and Community learning					
2.7.3	Mandatory Awards					
2.7.4	Student Support under new arrangements					
2.7.5	Discretionary Awards					
2.7.6	Capital Expenditure from Revenue (CERA) (Youth & Community)					
2.7.7	Total Youth and Community					
2.8.1	TOTAL LEA BUDGET					
3	TOTAL EDUCATION REVENUE EXPENDITURE					
4	CAPITAL EXPENDITURE (excl. CERA)					

MEMORANDUM ITEMS

	Secondary (c)	Special (d)	Gross (e)	Income (f)	Net (g)
5 Expenditure covered by LSC Grant - Include below the part of the expenditure recorded in individual lines of section 52 budget that is supported by the Learning and Skills Council.					
5a.1 SIXTH FORM - Allocation from LSC for 16+ funding for secondary schools (included in expenditure 1.0.1 column (c))					
5a.2 SIXTH FORM - Allocation from LSC for 16+ funding for special schools (included in expenditure 1.0.1 column (d))					
5b.1 Sixth form element included at 1.2.1 above for pupils with SEN (including assigned resources)					
5b.2 Sixth form element included at 1.2.2 above for pupils with SEN, provision not included in line 1.2.1					
5b.3 Sixth form element included at 1.2.4 above for pupils at independent special schools and abroad					
5b.4 Sixth form element included at 1.2.7 above for pupils at independent schools (<u>without</u> SEN)					
5c.1 LSC Threshold and Performance Pay Costs (included in expenditure at 1.0.1 columns c and d)					
5c.2 LSC Threshold and Performance Pay Costs (included in expenditure at 1.0.11 columns c and d)					

NOTES TO TABLE 1

LA Level Information

1. SCHOOLS BUDGET

Guidance for the completion of this table covers funding period 2 2007-08.

Administrative costs and overheads attributable to a particular category of expenditure should in general be included under the appropriate item head, if necessary suitably apportioned between school types.

Similar treatment will apply to expenditure in relation to support for IT systems. The purchase of IT equipment is a capital charge and should not appear in this table.

Note also that all administrative costs of the kinds referred to in the Notes to section 2 of the Table fall within the LA Budget even where they are incurred in support of activities within the scope of the Schools Budget and should be recorded accordingly. **LA costs should not be apportioned to items in the Schools Budget.**

The Schools Budget includes expenditure relating to the recruitment, training, CPD, performance management and personnel management of staff who are themselves funded from the Schools Budget. Such costs should be attributed to the appropriate line in section 1 of the statement, subject to what is said above in relation to specific grants. Any planned expenditure of this kind which cannot be attributed on this basis should be included, along with supply cover costs, in line 1.5.8.

EXCEPT IN THE CASE OF PERMITTED SPEND ON PRUDENTIAL BORROWING AND CAPITAL EXPENDITURE FROM REVENUE (CERA), CAPITAL CHARGES SHOULD NOT APPEAR IN THIS TABLE IN ANY FORM

1.0.1 Individual Schools Budget Within the Schools Budget, the amount available for delegation to schools after provision has been made for retained items is known as the ISB. The same figure will appear in the “gross” and the “net” columns.

Total ISB must agree with figures recorded at line (39) on Table 2.

1.0.2 School Standards Grant – Maintained Schools The devolved School Standards Grant for all schools including nursery schools. Not including PRUs.

Do not include Childcare grant in this line.

Total (gross) Schools Standards Grant should agree with totals figure recorded in line (30) column (15) on Table 2.

1.0.3 School Standards Grant – Pupil Referral Units The devolved School Standards Grant allocated to PRUs should be recorded here.

1.0.4 School Standards Grant (Personalisation) – Maintained Schools

The devolved School Standards Grant (**Personalisation**) for all schools including nursery schools. Not including PRUs.

Total (gross) Schools Standards Grant (Personalisation) – Maintained schools should agree with totals figure recorded in line (30) column (16) on Table 2.

1.0.5 School Standards Grant (Personalisation): Pupil Referral Units

Include devolved School Standards Grant (Personalisation) which is allocated to pupil referral units.

1.0.6 School Development Grant Include the School Development Grant allocation that the authority expects to devolve to schools. An allocation is devolved when it is for the schools to determine how to spend their allocation.

Also include funding for Academies.

Total (gross) School Development grant should agree with figures recorded at line (41) column (17a) on Table 2.

1.0.7 Other Standards Fund allocation - Devolved Include Standards Fund allocations, other than School Development Grant, School Standards Grant and School Meals Grant, that the authority expects to devolve to schools. An allocation is devolved when it is for schools to determine how to spend their allocation, within the overall framework of the Standards Fund.

Also include funding for Academies.

Capital expenditure from revenue should be reported at line 4.

Grant income for ICT in Schools grants; 121 Broadband Connectivity and 122 E-Learning Credits; should be included in line 4, as the grants are intended to be spent on capital purposes. Matched funding for the Broadband Connectivity grant devolved to schools should be included in line 1.0.7. Any matched funding from the Schools Budget for the Broadband Connectivity

grant spent on capital purposes, but met from revenue, should be recorded at line 1.7.1.

Total (Gross) Standards Fund allocation – revenue should agree with figures recorded at line (40) column (17b) on Table 2.

Please go to the following website for further detailed information regarding Standards Fund grants:

<http://www.dfes.gov.uk/standardsfund/ot>

1.0.8 Devolved School Meals Grant – Maintained Schools Include here the amount of the School Meals Grant (Standards Fund Grant 105b) to be allocated to schools including Nursery schools according to the formula set out in the Standards Fund Circular. Not including PRUs.

Total (Gross) Devolved Schools Meals Grant should agree with figures recorded at line (30), column (18) on Table 2.

1.0.9 Devolved School Meals Grant: Pupil Referral Units Include here the amount of the School Meals Grant (Standards Fund Grant 105b) to be allocated to pupil referral units according to the formula set out in the Standards Fund Circular.

1.0.10 Targeted School Meals Grant - Devolved Include here the amount of the Targeted School Meals Grant (Standards Fund Grant 5A) to be devolved to schools. Total (Gross) Targeted Schools Meals Grant should be equal or greater than the figures recorded at line (38) column (19) on Table 2. As Table 2 does not include funding for PRUs.

1.0.11 Threshold and Performance Pay (Devolved) Funding for the costs of threshold and performance pay that had been previously devolved to schools as a specific grant. Total (Gross) Threshold and Performance Pay (devolved) should agree with figures recorded at line (42) column (20) on Table 2.

1.1.1 Support for schools in financial difficulty Include funding retained in accordance with paragraph 29 of Schedule 2 to the School Finance (England) Regulations 2006. Total (Gross) Support for Schools in Financial Difficulty should agree with figures recorded at line (30) column (21) on Table 2.

1.1.2 School-specific contingencies Expenditure without which the education of pupils at a school would be seriously prejudiced and which

because of either its size and unexpectedness, or its size and unavoidability, it would not be reasonable to expect the governing body to meet from the school's budget share. Also in respect of increases to the school's budget share to which the school is entitled by virtue of the authority's formula, under the authority of the Secretary of State or expenditure on the correction of errors.

1.1.3 14 – 16 More Practical Learning Options Expenditure to increase practical Learning opportunities for 14-16 year olds and secure a broader range of practical and specialist provision at Key Stage 4. It may cover the additional core costs of delivery including teaching, curriculum planning, resources and equipment and relevant fees (schedule 2 paragraph 34 to the School Finance (England) Regs 2006).

Special Education

This category covers support for pupils with special educational needs (SEN), and expenditure on other services and functions relating to individual pupils such as behaviour support and education out of school.

1.2.1 Provision for pupils with SEN, (including assigned resources) The costs of provision for pupils with statements as defined in paragraphs 6-7 of Schedule 2 to the School Finance (England) Regulations 2006 and the high cost provision for pupils with SEN but without statements, which does not form part of the ISB.

- Include resources which are devolved as cash sums (e.g. named individuals) rather than delegated to schools.
- Include planned expenditure funded by the LSC in this line, but score the LSC funding only in line 5b.1.
- Do not include administrative cost or recharges.
- Recoupment transactions between authorities should be entered at line 1.2.6.
- Include here planned expenditure on provision for pupils in academies with special educational needs.

1.2.2 Provision for pupils with SEN, provision not included in line 1.2.1 Include non-delegated centrally retained support services for statemented and non-statemented pupils whether supported by the LA or commissioned externally.

- Do not include the costs of Educational Psychologists (see line 2.2.1) or behaviour support services (see line 1.3.2).

- Include planned expenditure funded by LSC in this line, but score the LSC funding only in line 5b.2.

1.2.3 Support for inclusion Include here expenditure for -

- collaboration between mainstream and special schools and primary and secondary schools to enable children with special educational needs to take part in mainstream activities.
- Include devolved expenditure for the integration of children from specialist to mainstream settings and the provision of discrete services or projects to promote such integration.
- Do not include recharges or the cost of monitoring SEN provision. This should be included in the LA budget block 2.2.6 Monitoring of SEN provision.

1.2.4 Fees for pupils at independent special schools and abroad.

Include here expenditure on the payment of fees in respect of pupils with special educational needs at independent schools or non-maintained special schools.

- Include planned expenditure funded by LSC in this line, but score LSC funding **only** in line 5b.3.
- SEN payments to Academies for pupils with statements should also appear here.

1.2.5 SEN Transport Only include expenditure here that has been off-set by savings to the schools budget and has been approved by the schools forum (para 35 of Schedule 2 to the School Finance (England) Regulations 2006).

1.2.6 Inter-authority recoupment Estimated expenditure and income received in relation to transactions between authorities in accordance with regulations made under sections 493 or 494 of the 1996 Act or section 207 of the 2002 Act (recoupment between authorities).

1.2.7 Fees to independent schools for pupils without SEN Include here expenditure pursuant to section 18 of the 1996 Act in making any grant or other payment in respect of fees or expenses (of whatever nature) which are payable in connection with the attendance of pupils at a school which is not maintained by any local education authority.

- Include planned expenditure funded by LSC in this line, but score LSC funding **only** in 5b.4.

1.2.8 Contribution to combined budgets Expenditure under this heading should only reflect the contribution to a combined service approved by the schools forum (paragraph 35 of Schedule 2 to the School Finance (England) Regulations 2006).

1.3.1 Pupil Referral Units Include here planned expenditure on the provision of education at Pupil Referral Units as defined in section 19 of the 1996 Act.

Do not include SSG, SSG (Personalisation) for PRUs or Devolved School Meals Grant. Instead score at line 1.0.3, 1.0.5 and line 1.0.9 respectively.

1.3.2 Behaviour Support Services Include here the cost of providing or purchasing specialist behaviour support services, both advisory and teaching.

1.3.3 Education out of school Enter here all planned expenditure in relation to education otherwise than at school under section 19 of the 1996 Act.

1.3.4 Private/Voluntary/independent fees for education of children under 5 Include all expenditure (including funding provided by the LA) for private and voluntary providers, which falls within the scope of “nursery education” as defined in section 77 of the 2002 Act (with the exception of provision in community, foundation, voluntary and maintained special schools, and provision in maintained nursery schools, which falls within the ISB and must in general be financed from those schools’ budget shares).

- This includes education provision at Children’s Centres.

1.4.1 School Meals – nursery, primary and special schools Include here expenditure in respect of meals at any nursery, primary or special school where the governing body have elected not to receive funding for meals as part of their budget share. **Do not include income or expenditure in respect of the grants for School Meals.**

1.4.2 Free school meals – eligibility Include here expenditure on determining the eligibility of a pupil for free school meals.

1.4.3 Milk Include here expenditure on provision of milk at any:

- school which is not a former grant-maintained or grant-maintained special school;
- former grant-maintained or grant-maintained special school where provision of that milk attracts a subsidy from the European Union;
- pupil referral unit or any maintained nursery school.

1.4.4 School kitchens – repair and maintenance Maintenance and repair of kitchens at any primary or special school where funding for meals has not been delegated.

1.5.1 Insurance Include expenditure on insurance in respect of liability arising in connection with schools and school premises except to the extent that governing bodies have chosen to receive funding for insurance as part of their schools' budget shares.

1.5.2 Museum services Include here expenditure on services to schools provided by museums and galleries.

1.5.3 Library services – nursery, primary and special schools Include here expenditure on library services for nursery, primary and special schools, other than for schools which received funding for library services as part of their budget shares for the financial year beginning on 1st April 1999 to the extent that their governing bodies have elected to receive funding for those same library services as part of their schools' budget shares for the financial year beginning on 1st April 2007, and provided that the authority –

- notify the governing body of each school, which does not receive funding for library services in its budget share, of the share of the amount retained by the authority in respect of library services which is attributable to that school; and
- allow the governing body to determine whether expenditure retained by the authority in respect of their school is to be spent by the authority in providing library services to the school themselves or in procuring that library services are provided to the school by another local authority.

1.5.4 School Admissions

The administration of the system of admissions of pupils to schools including expenditure incurred in

- carrying out consultations under section 89(2) of the 1998 Act, establishing, maintaining and consulting representative bodies for the purposes of admissions;
- relation to appeals, except where the governing body have agreed with the authority that this proviso should not apply to them or where the authority are satisfied that factors or criteria in their formula already make suitable provision.

The authority shall –

- allocate to each governing body who are an admission authority, as defined in section 88(1) of the 1998 Act, an amount determined by the authority as that reasonably required by the governing body to meet expenditure incurred in connection with the system of admissions of pupils to the school and any appeals, taking into account any factors or criteria in their formula which relate to such arrangements, and
- allow the governing body to determine how such amount should be spent for that purpose.

Line 1.5.4 should include expenditure incurred in connection with the Authority's functions under section 85A of the 1998 Act (under s46 2002 Act) (the establishment and maintenance of, and consultation with, admissions forums).

1.5.5 Licences/subscriptions Include here expenditure on licence fees or subscriptions paid on behalf of schools.

1.5.6 Miscellaneous (not more than 0.1% total of net SB) Expenditure for purposes not falling within any other paragraph of Schedule 2 to the Schools Finance (England) Regulations 2006 provided that the expenditure does not amount in total to more than 0.1% of the authority's schools budget. A full and clear breakdown of such expenditure should be provided in a note.

1.5.7 Servicing of schools forums Expenditure incurred in connection with the authority's functions of running the forum as defined under section 47A of the 1998 Act (addition under Section 43 of Education Act 2002) (establishment and maintenance of, and consultation with, schools forums).

1.5.8 Staff costs – supply cover (not sickness) Expenditure in making payments to, or in providing a temporary replacement for, a woman on maternity leave or to a person on adoption leave. Also expenditure of the same kind in respect of persons:

- carrying out trade union duties or undergoing training under section 168 of the Trade Union and Labour Relations (Consolidation) Act 1992;
 - taking part in trade union activities under section 170 of the Trade Union and Labour Relations (Consolidation) Act 1992;
 - performing public duties under section 50 of the Employment Rights Act 1996;
 - undertaking jury service;
 - who are safety representatives under the Safety Representatives and Safety Committee Regulations 1977;
 - who are representatives of employee safety under the Health and Safety (Consultation with Employees) Regulations 1996;
 - who are employee representatives for the purposes of Chapter II of Part IV of the Trade Union and Labour Relations (Consolidation) Act 1992 as defined in section 196 of that Act or regulations 10 and 11 of the Transfer of Undertakings (Protection of Employment) Regulations 1987 as defined in regulation 11A of those Regulations;
 - taking time off for ante-natal care under section 55 of the Employment Rights Act 1996;
 - undertaking duties as members of the reserve forces as defined in section 1(2) of the Reserve Forces Act 1996;
 - suspended from working at a school;
 - who are members of the General Teaching Council for England or a committee thereof, or
 - who are appointed learning representatives of trade unions, in order for them to analyse training requirements or to provide or promote training opportunities, and to carry out consultative or preparatory work in connection with such functions.
- plus expenditure in making payments to, or in providing a temporary replacement for, a person who is seconded on a full-time basis for a period of three months or more other than to a local education authority or the governing body of a school.
- expenditure, not falling within Schedule 1 to the Schools Finance (England) Regulations 2006 in relation to the recruitment, training, continuing

professional development, performance management and personnel management of staff who are funded by expenditure not met from schools' budget shares.

1.5.9 Supply cover – long term sickness Include here expenditure in making payments to, or providing a temporary replacement for, persons who have been continuously absent from work because of illness for 21 days or more.

1.5.10 Termination of Employment Costs Only include here expenditure in respect of premature retirement costs, or for the purposes of securing the resignation of any person employed in a maintained school where there are consequential savings to the schools budget and such cost have been approved by the Schools Forum (paragraph 35 of Schedule 2 to the School Finance (England) Regulations 2006).

1.6.1 School Development Grant – Non-Devolved Include School Development Grant allocations not yet planned to be devolved to schools or to be spent centrally by the authority on items in the Schools Budget.

1.6.2 Other Standards Fund Allocation – Non-devolved Include Standards Fund allocations not yet planned to be devolved to schools or to be spent centrally by the authority on items in the Schools Budget. Do not include School Development Grant, School Meals Grant or Targeted School Meals Grant.

Capital expenditure should be reported at line 4.

Grant income for ICT in Schools grants; 121 Broadband Connectivity and 122 E-Learning Credits; should be included in line 4, as the grants are intended to be spent on capital purposes. Matched funding for the Broadband Connectivity grant devolved to schools should be included in line 1.0.7. Any matched funding from the Schools Budget for the Broadband Connectivity grant spent on capital purposes, but met from revenue, should be recorded at line 1.7.1.

Do not include any grant supported capital expenditure (such as devolved formula capital): these should be included in the capital lines.

1.6.3 Other specific grants Other specific grants, whether devolved or not devolved to schools, not included in lines 1.0.2 to 1.0.10, 1.6.1, 1.6.2 and 1.6.4.

The cost of administration of these grants should be entered at line 2.1.2.

Do not include any grant supported capital expenditure. This should be included in the capital line.

Expenditure to be supported by EU Milk subsidies should be shown at line 1.4.3.

1.6.4 Targeted School Meals Grant – Non-Devolved Enter here the amount of targeted school meals grant not yet planned to be devolved to schools or to be spent centrally by the authority on items in the Schools Budget.

1.6.5 Performance Reward Grant Include here expenditure on education not falling within any other paragraph of Schedule 1, which the authority propose to meet from grant made under section 31 of the Local Government Act 2003 to reward local authorities for improvements in local services. The grant itself is not ring-fenced and should not be entered as income.

1.7.1 Capital Expenditure from Revenue (CERA) (Schools) Expenditure commonly known as CERA (capital expenditure from the revenue account).

Matched funding from the Schools Budget for Broadband Connectivity grant spent on capital purposes, but met from revenue, should be recorded here.

1.7.2 Prudential Borrowing Costs Enter here expenditure incurred in borrowing money under paragraph 35 of Schedule 2 to the School Finance (England) Regulations 2006.

1.8.1 Total Schools Budget formula calculates the aggregate of lines 1.0.1 to 1.7.2. Links to the Schools Budget Summary Table.

2 LA BUDGET

Subject to what is said below in relation to specific grants, administrative costs and overheads attributable to a particular category of expenditure should be included under the appropriate item head. Similar treatment will apply to expenditure in relation to support for IT systems.

STRATEGIC MANAGEMENT

2.0.1 Statutory/regulatory duties This category covers the overall management of the LA's responsibilities in relation to education and includes expenditure on the following activities:

- the Chief Education Officer or the appropriate portion of the Director of Children's Services and his personal staff;
- planning for the education service as a whole;
- functions of the authority under Part 1 of the Local Government Act 1999 (Best Value) and also the provision of advice to assist governing bodies in procuring goods and services with a view to securing continuous improvement in the way the functions of those governing bodies are exercised, having regard to a combination of economy, efficiency and effectiveness;
- revenue budget preparation; the preparation of information on income and expenditure relating to education, for incorporation into the authority's annual statement of accounts; and the external audit of grant claims and returns relating to education;
- administration of grants to the authority (including preparation of applications), functions imposed by or under Chapter IV of Part II of the 1998 Act and, where it is the authority's duty to do so, ensuring payments are made in respect of taxation, national insurance and superannuation contributions;
- authorisation and monitoring of:
 - (i) expenditure which is not met from schools' budget shares;
and
 - (ii) expenditure in respect of schools which do not have delegated budgets,

and all financial administration relating thereto;
- expenditure incurred in connection with the authority's functions under section 28 of the 2002 Act (provision of community facilities by governing bodies);
- internal audit and other tasks necessary for the discharge of the authority's chief finance officer's responsibilities under section 151 of the Local Government Act 1972;
- recruitment, training, continuing professional development, performance management and personnel management of staff who are funded by expenditure not met from schools' budget shares and who are paid for services carried out in relation to those of the authority's

functions and services which are referred to in Schedule 1, 20(j) to the School Finance (England) Regulations 2006. This relates to staff centrally funded and whose work falls within the scope of the LA Budget;

- investigations which the authority carry out of employees or potential employees of the authority or of governing bodies of schools, or of persons otherwise engaged or to be engaged with or without remuneration to work at or for schools;
- functions of the authority in relation to local government superannuation which it is not reasonably practicable for another person to carry out and functions of the authority in relation to the administration of teachers' pensions;
- retrospective membership of pension schemes and retrospective elections made in respect of pensions where it would not be appropriate to expect the governing body of a school to meet the cost from the school's budget share;
- advice, in accordance with the authority's statutory functions, to governing bodies in relation to staff paid, or to be paid, to work at a school, and advice in relation to the management of all such staff collectively at any individual school ("the school workforce"), including in particular advice with reference to alterations in remuneration, conditions of service and the collective composition and organisation of such school workforce;
- determination of conditions of service for non-teaching staff and advice to schools on the grading of such staff;
- the authority's functions regarding the appointment or dismissal of employees;
- consultation and functions preparatory to consultation with or by governing bodies, pupils and persons employed at schools or their representatives, or with other interested bodies;
- compliance with the authority's duties under the Health and Safety at Work etc. Act 1974 and the relevant statutory provisions as defined in section 53(1) of that Act in so far as compliance cannot reasonably be achieved through tasks delegated to the governing bodies of schools; but including expenditure incurred by the authority in monitoring the performance of such tasks by governing bodies and where necessary the giving of advice to them;
- the investigation and resolution of complaints;
- legal services relating to the statutory functions of the authority;
- the preparation and review of plans involving collaboration with other

local authority services or with public or voluntary bodies;

- the preparation, modification and revision of an early years and childcare development plan for their area under sections 120 and 121 of the 1998 Act and the provision of (but not the expenditure authorised by) an early years development and childcare partnership under section 119 of the 1998 Act;
- provision of information to or at the request of the Crown and the provision of other information which the authority are under a duty to make available;
- the authority's duties under Article 4(2) and (5) of the Race Relations Act 1976 (Statutory Duties) Order 2001;
- the remittance of fees payable to the General Teaching Council for England by virtue of section 4(4) of the Teaching and Higher Education Act 1998 and the provision of information required by the Council pursuant to regulations made under section 12 of that Act.
- Expenditure incurred in connection with the authority's functions pursuant to regulations made under section 12 of the 2002 Act (supervising authorities of companies formed by governing bodies).
- Expenditure incurred in connection with the authority's functions under the Disability Discrimination Act 1995 in so far as compliance cannot reasonably be achieved through tasks delegated to the governing bodies of schools; but including expenditure incurred by the authority in monitoring the performance of such tasks by governing bodies and where necessary the giving of advice to them.
- Expenditure on establishing, and maintaining electronic computer systems, including data storage, in so far as they link, or facilitate the linkage of, the authority to schools which they maintain, such schools to each other or such schools to other persons or institutions.
- Expenditure in connection with the authority's functions in relation to the standing advisory council on religious education constituted by the authority under section 390 of the 1996 Act or in the reconsideration and preparation of an agreed syllabus of religious education in accordance with schedule 31 to the 1996 Act.
- Expenditure in respect of a teacher's emoluments under section 19(9) of the Teaching and Higher Education Act 1998 except such expenditure which falls to be met from a school's budget share.
- Expenditure on the appointment of governors, the making of instruments of government, the payment of expenses to which governors are entitled and which are not payable from a school's budget share and the provision of information to governors.

- Expenditure on making pension payments other than in respect of schools.
- Expenditure in respect of the functions of an appropriate body under regulations pursuant to section 19(2) of the Teaching and Higher Education Act 1998.

2.0.2 Premature Retirement Costs /redundancy costs any payment made by the local education authority in respect of the dismissal, or for the purpose of securing the resignation, of any member of the staff of the school, and the amount of any such payment under section 37, Education Act 2002.

2.0.3 Existing early retirement costs (commitments entered into by 31 March 1999) The budget for expected expenditure for commitments which were entered into by 31 March 1999 for LA staff should be included under this heading.

2.0.4 Residual pension liability (eg FE, careers service etc) Include here ex-FE college staff; ex-career service staff; ex-teacher training institute staff; and the London Pensions Fund Authority levy.

2.0.5 Joint use arrangements Expenditure in pursuance of a binding agreement, where the other party is a local authority, or the other parties include one or more local authorities, in relation to the operation of a facility provided partly but not solely for the use of schools.

2.0.6 Insurance Include any expenditure on insurance other than for liability arising in connection with schools or school premises.

2.0.7 Monitoring National Curriculum Assessment Expenditure on monitoring National Curriculum assessment arrangements required by orders made under section 356 of the 1996 Act, and under section 87 of the 2002 Act.

2.0.8 Total Strategic Management Formula calculates the aggregate of the entries in lines 2.0.1 to 2.0.7.

SPECIFIC GRANTS AND SPECIFIC FORMULA GRANTS

Administrative costs and overheads in relation to grant-funded expenditure fall into four categories:

- (i) administrative funding that is an integral part of a Standards Fund or School Development grant made by the Department. In this case, the funding should be shown in the income column on the Standards Fund or School Development line;
- (ii) the administrative costs are on top of the specific grant itself, but can be directly attributable to a particular line on the statement. In that case, they should be recorded against that line;
- (iii) the administrative costs cannot be attributed directly to a particular expenditure line. In this case, they should be included in line 2.0.1 under the Strategic Management heading;
- (iv) the LA includes administrative expenditure as part of its match funding. The funding should be shown in the total net expenditure column on the Standards Fund line and apportioned as appropriate in the primary, secondary and special columns.

It is recommended that LAs include in a separate note to Table 1 an explanation of methods of apportionment of these associated costs

2.1.1 School Development Grant – non-devolved Include any School Development Grant allocation to be spent centrally by the authority on items in the LA Budget.

2.1.2 Other Standards Fund allocation – non-devolved Include any Standards Fund allocations to be spent centrally by authority on items in the LA budget. Do not include School Development Grant, School Meals Grant or Targeted School Meals Grant.

Capital expenditure should be reported at Line 4.

Grant income for ICT in Schools grants; 121 Broadband Connectivity and 122 E-Learning Credits; should be included in line 4, as the grants are intended to be spent on capital purposes. Matched funding for the Broadband Connectivity grant devolved to schools should be included in line 1.0.7. Any matched funding from the Schools Budget for the Broadband Connectivity grant spent on capital purposes, but met from revenue, should be recorded at line 1.7.1.

Do **not** include any grant supported capital expenditure; this should be included in the capital lines

2.1.3 Other specific grants Other specific grants, whether devolved or not devolved to schools. Income for regeneration used to match-fund Standards Fund grant should also be included here. Which is not included in lines 2.1.1 and 2.1.2.

Also other Government grants: ie school improvement, new deal etc. **Not** grants relating to childcare.

Expenditure to be supported by EU Milk subsidies should be shown at line 1.4.3.

2.1.4 Total Specific Grants Formula calculates the aggregate of the entries in lines 2.1.1 to 2.1.3.

SPECIAL EDUCATION

2.2.1 Educational Psychology Service All expenditure on psychology services should be entered here.

The cost of Educational Psychology Services should not be apportioned elsewhere unless an Educational Psychologist is specially appointed to undertake an alternative function, eg responsibility for managing the behaviour support service.

- Expenditure on behaviour support should go into line 1.3.2 Behaviour Support Services and line 2.4.4 Behaviour Support Plans.

2.2.2 SEN administration, assessment and co-ordination

Include here expenditure on identification and assessment of children with SEN and the making, maintaining and reviewing of statements under sections 321 to 331 of the 1996 Act.

Include the cost of strategic management and planning of services to support the inclusion and attainment of children and young people with SEN, preparing relevant strategic plans, SEN administration, planning and co-ordination.

2.2.3 LA functions in relation to child protection Planned expenditure on carrying out the authority's functions under the Children Act 1989 and under section 175 of the 2002 Act and other functions relating to child protection.

2.2.4 Therapies and other Health Related Services Costs associated with the provision or purchase of speech, physio and occupational therapies should be recorded here. Include any expenditure on the provision of special medical support for individual pupils which is not met by a Primary Care Trust, National Health Service Trust or Local Health Board.

2.2.5 Parent partnership, guidance and information Include expenditure in connection with the provision of parent partnership services or other guidance and information to the parents of pupils with special educational needs which, in relation to pupils at a school maintained by the authority, is in addition to the information usually provided by the governing bodies of such schools. Also arrangements made by the authority with a view to avoiding or resolving disagreements with the parents of children with special educational needs.

2.2.6 Monitoring of SEN provision Include expenditure on the monitoring and accountability functions of the SEN core teams and support services, including support for school self-evaluation. Also include the proportion of time devoted to SEN and other inclusion activities by inspectors and advisers in the LA's school improvement team.

Monitoring of individual statements and annual reviews should be included under 2.2.2.

2.2.7 Total Special Education Formulae calculate the aggregate of lines 2.2.1 to 2.2.6 in columns (e) to (g).

SCHOOL IMPROVEMENT

2.3.1 School Improvement Expenditure incurred by the authority in respect of action to support the improvement of standards in the authority's schools, including, in particular:

- Expenditure which can properly be regarded as falling within the scope of other lines in the statement should, however, be included in those lines.
- Expenditure incurred in connection with entering into a contract pursuant to a direction under section 63 of the 2002 Act (contracts to obtain services of an advisory nature in respect of schools with serious weaknesses or schools requiring special measures);
- Expenditure incurred in connection with the exercise of its functions

under sections 14 to 17 of the 1998 Act (powers of intervention, of appointment of additional governors and of suspension of delegated budget in schools causing concern); and

- Expenditure on the appointment and remuneration of interim executive members under section 16A of the 1998 Act (section 54 2002 Act).

ACCESS

This block of expenditure covers the LA's responsibility to provide an "education infrastructure" of school places, buildings and facilities; for ensuring that children can take up a place at school and for ensuring that pupils attend school. It includes expenditure on the following activities:

2.4.1 Asset management Include expenditure in relation to the management of the authority's capital programme including preparation and review of an asset management plan and negotiation and management of private finance transactions.

2.4.2 Supply of school places Expenditure on planning and managing the supply of school places, including the preparation of School Organisation Plans pursuant to section 26 of the 1998 Act and expenditure in relation to the establishment, alteration or discontinuance of schools pursuant to Chapter II of Part II of the 1998 Act and section 70 of the 2002 Act, or section 113A of the 2000 Act (section 72 of 2002), and schedule 7A to, the 2000 Act; school organisation committees.

2.4.3 Excluded pupils Expenditure in relation to the exclusion of pupils from schools or pupil referral units, excluding the making of any provision of education to such pupils, but including advice to the parents of an excluded pupil. Expenditure on PRUs should be recorded at 1.3.1.

2.4.4 Behaviour support plans Include the costs of preparing and reviewing behaviour support plans under section 527A of the 1996 Act. Expenditure on Behaviour support services should be recorded at 1.3.2.

2.4.5 Pupil support Provision and administration of clothing grants and board and lodging grants, where such expenditure is not supported by grant.

2.4.6 Home to school transport: SEN transport expenditure Include all net expenditure incurred by local authorities for:

- travel between home and mainstream schools, early years settings and special schools where entitlement to assistance is agreed for reasons of SEN and/or disability
- additional travel arrangements made during the school day to facilitate inclusion
- additional travel arrangements made to support pupils with SEN and/or disabilities to take part in Extended School activities outside of normal school hours
- travel to provision, other than a school, where it is made to meet a special educational need
- the cost of those escorts provided to support travel for children with SEN and / or disabilities
- travel between home and mainstream schools and special schools for young people over the age of 16 where entitlement to assistance is agreed for reasons of SEN and/or disability

The following activities should be excluded:

- travel between home and school / other educational settings when provided through mainstream LA home to school policy arrangements
- travel for pupils under normal admission arrangements where payment is made to enable them to attend a school that is not their nearest school / setting
- travel for pupils under normal admission arrangements who have previously been subject to exclusion from another school
- travel to and from Pupil Referral Units
- travel to temporary provision for pupils who do not have a school place unless arrangements are wholly attributable to severe and complex SEN
- travel to colleges or universities providing Further or Higher Education

2.4.7 Home to school transport: other home to school transport expenditure

These are of two types:

- Those costs associated with the direct operation of home to school travel services (e.g. travel, telephones, legal services, premises, personnel services, stationery, and administrative support) should be charged directly and reported through the appropriate budget. LAs will need to apportion these overheads between the SEN and mainstream transport lines.
- Other overheads and recharges that cannot be assigned to services should be apportioned using conventional accounting practice. These would mirror the way overheads and recharges are calculated for the services that the LA trades with schools.

2.4.8 Home to college transport: SEN transport expenditure The cost of LA vehicles, public transport and contract hire. Within this line include any costs for home to college transport for Special Education Needs pupils.

2.4.9 Home to college transport: other home to college transport expenditure The cost of LA vehicles, public transport and contract hire. **Do not** include any costs for home to college transport for Special Education Needs pupils in this line.

2.4.10 Education Welfare Service Education Welfare Service and other expenditure arising from the LA's school attendance functions. Where Education Welfare Officers are directly involved in issues related to The Children Act 1989, the relevant expenditure should be charged to line 2.2.3.

2.4.11 Music service (not Standards Fund supported) Expenditure on the provision of Music tuition or other activities which provide opportunities for pupils to enhance their experience of music.

2.4.12 Visual and performing arts (other than music) Expenditure which enables pupils to enhancing their experience of the visual, creative and performing arts other than music.

2.4.13 Outdoor Education including Environmental and Field studies (not sports) Expenditure on outdoor education centres – field study and environmental studies etc. – but not including centres wholly or mainly for the provision of organised games, swimming or athletics.

2.4.14 Total Access Formula calculates the aggregate of entries in lines 2.4.1 to 2.4.13.

2.5.1 Capital Expenditure from Revenue (CERA) (LA Central Functions) Expenditure commonly known as CERA (capital expenditure from the revenue account).

Matched funding from the LA Budget for Broadband Connectivity grant spent on capital purposes, but met from revenue, should be recorded here.

2.6.1 Total LA Central Functions Formula calculates the aggregate of the entries in lines 2.0.8, 2.1.4, 2.2.7, 2.3.1, 2.4.14, 2.5.1.

YOUTH AND COMMUNITY

This expenditure generally relates to activities other than the provision of compulsory and post-16 education in schools and that are entirely within the control of the LA, and to student support. Where expenditure attracts specific grant, the related grant should be shown as “income”.

The DfES publication “*Resourcing Excellent Youth Services*” includes a definition of Youth and Community Services at Annex 8. This definition clarifies the activities that can be regarded as youth services. It must be used to support the planning of expenditure for the Youth Service and Adult and Community Learning.

2.7.1 Youth Service includes the following items of planned expenditure on the Youth Service and youth work:

- Employees
- Staff Training
- Premises-related expenditure
- Transport related expenditure
- Supplies and services
- Third-party payments
- Support services
- Youth work costs at residential and non-residential youth

- centres.
- Youth work costs at activity at outdoor and urban studies centres.
- Grant funding to the voluntary sector for youth work.

The Authority must provide a breakdown of the Net planned expenditure for the Youth Service and youth work in the Youth Service Annex to Table 1.

2.7.2 Adult and Community Learning Adult/Community education and “lifelong learning” programmes. Some authorities operate adult, community and youth services as a whole.

Items appropriate to this part are:

- Adult Education
- Community Education - that is, education offered primarily for the purpose of enhancing the capacities of communities rather than the aspirations of individuals
- Family Learning
- Other Community Services (but not the Youth Service)

LSC Income from the Learning and Skills Council for Adult Education should be shown in the income box.

2.7.3 Mandatory Awards Net expenditure, including associated administrative costs, on mandatory awards for fees and maintenance made to higher education students under the Education (Mandatory Awards) Regulations in force at the time and attracting 100% specific grant from the Secretary of State. This relates to students from 1997-98 and previous years, and gap year students for 1998-99 and other special cases.

2.7.4 Student Support under new arrangements Include all planned expenditure on administration by the authority in pursuit of its functions under the Education (Student Support) Regulations. These refer to the total staffing and other administration costs for the delivery of student finance functions (student loans and grants) for higher education students from 1998-99 onwards. Do not include amounts paid by the Student Loans Company in the form of grants and loans. Also exclude expenditure on administration by the LA of its functions under the Education (mandatory Awards) Regulations.

2.7.5 Discretionary Awards On-going responsibilities for students in receipt of discretionary awards. Also section 129 of the School Standards and Framework Act 1998 (which substitutes a new section 518 of the Education Act 1996) conferred a revised power on LAs, should they wish to use it, to make awards to FE (and HE) students (and to 16 -19 year olds who are still attending school).

2.7.6 Capital Expenditure from Revenue (CERA) (Youth & Community)

2.7.7 Total Youth and Community The sum of 2.7.1 to 2.7.6.

2.8.1 TOTAL LA BUDGET The sum of 2.6.1 and 2.7.7.

3 TOTAL EDUCATION REVENUE EXPENDITURE The sum of 1.8.1 and 2.8.1.

4 Capital expenditure (excluding CERA) Enter here all capital expenditure, being expenditure –

(a) which the authority propose to capitalise in their accounts in accordance with proper practices being those accounting practices -

(i) which the authority are required to follow by virtue of any enactment,
or

(ii) which, whether by reference to any generally recognised published code or otherwise, are regarded as proper accounting practices to be followed in the keeping of accounts of local authorities, either generally or of description concerned, but in the event of any conflict in any respect between the practices falling within (i) above and those falling within (ii) above, only those falling within (i) above are to be regarded as proper practices; and

(b) which does not fall within note 1.7.1, 2.5.1 or 2.7.6 (capital expenditure from revenue).

Show here any grant-supported capital expenditure, for example, that supported through the grants for ICT in Schools or Devolved Formula Capital. Any **revenue** expenditure for ICT in Schools Grants should be recorded at line 1.0.7 if devolved to schools, or at 1.6.2 or 2.1.2. if not devolved.

121 Broadband Connectivity and 122 E Learning Credits.

The CIPFA Code of Practice on Local Authority Accounting in Great Britain - A Statement of Recommended Practice (SORP) sets out the proper accounting practices required for Statements of Accounts. In England and Wales the Code of Practice constitutes a "proper accounting practice" in accordance with relevant legislation and the CIPFA definition of capital should therefore be adopted.

Some authorities adopt the practice of having a de minimis limit below which expenditure on items is charged directly to the revenue account.

Include any devolved Capital grant.

EXCEPT IN THE CASE OF PERMITTED SPEND ON PRUDENTIAL BORROWING CAPITAL CHARGES SHOULD NOT APPEAR IN THIS TABLE IN ANY FORM

MEMORANDUM ITEMS

A memo line is an extraction of figures which have been included as planned expenditure in the lines above

5 EXPENDITURE COVERED BY LSC GRANT - Include below the part of the expenditure recorded in individual lines of section 52 budget that is supported by the Learning and Skills Council.

5a.1 SIXTH FORM - Allocation from Learning and Skills Council for 16+ funding for secondary schools (included in expenditure 1.0.1 column (c)) Enter only in columns (c) and (e) the part of the amount of expenditure on sixth form education secondary schools supported by grant from the Learning and Skills Council.

5a.2 SIXTH FORM - Allocation from Learning and Skills Council for 16+ funding for special schools (included in expenditure 1.0.1 column (d)) Enter only in columns (d) and (e) the part of the amount of expenditure on sixth form education in special schools supported by grant from the Learning and Skills Council.

5b.1 SIXTH FORM – Element included at 1.2.1 above for pupils with SEN (including assigned resources) Enter only in columns (c), (d) and (f)

the part of the amount referred to in note 1.2.1 relating to the funding of Sixth form pupils with and without statements of special educational needs and supported by grant from the LSC.

5b.2 SIXTH FORM – element included at 1.2.2 above for pupils with SEN, provision not included in line 1.2.1 Enter only in columns (c), (d) and (f) the part of the amount referred to in note 1.2.2 relating to the funding of Sixth form pupils with and without statements of special educational needs and supported by grant from the LSC.

5b.3 SIXTH FORM – Element included at 1.2.4 above for pupils at independent special schools and abroad Enter in columns (c), (d) and (f) the part of the amount referred to in note 1.2.4 relating to the funding of Sixth Form pupils at independent special schools and abroad and supported by grant from the LSC.

5b.4 SIXTH FORM – Element included at 1.2.7 above for pupils at independent schools (without SEN) Enter in columns (c), (d) and (f) the part of the amount referred to in note 1.2.5 relating to the funding of Sixth Form pupils without statements of special educational need at independent schools and supported by grant from the LSC.

5c.1 LSC Threshold and Performance Pay Costs (included in expenditure at 1.0.1 columns (c) & (d)). Enter at columns (c) and (d) the **delegated** amount of Threshold and Performance Pay Costs from the LSC allocation.

5c.2 LSC Threshold and Performance Pay Costs (included in expenditure at 1.0.11 columns (c) & (d)). Enter at columns (c) and (d) the **non-delegated** (devolved) amount of Threshold and Performance Pay Costs from the LSC allocation.

CEL ANNEX AND CALCULATOR: FUNDING PERIOD 2 2007-08

SECTION 52 EDUCATION BUDGET STATEMENT Annex to Table 1: Central Expenditure Limit

YEAR	2007-08	Local Authority Name		LEA No		E-Mail Address	
CONTACT		TEL		Version No		Completion Date	

CENTRAL EXPENDITURE LIMIT

All LSC grant-funded expenditure to be excluded

Calculation of adjustment to Central Expenditure

1.0 2006-07 adjusted Central Expenditure (or legal limit if lower) (F)	<input type="text"/>
Increase in adjusted ISB 2006-07 to 2007-08	
2.1 Adjusted ISB 2007-08 (G)	<input type="text"/>
2.2 Adjusted ISB 2006-07 (H)	<input type="text"/>
Calculation of Central Expenditure Limit	
3.1 Value of F x (G/H)	<input type="text"/>
3.2 Approved addition to limit	<input type="text"/>
3.3 Approved higher limit (if applicable)	<input type="text"/>
4.1 2007-08 Central Expenditure to which limit applies	<input type="text"/>
5.1 Is the Limit breached?	<input type="text"/>

NOTE: If approved higher limit granted please enter reference to Schools Forum approval (minute number/date of meeting etc)

CENTRAL EXPENDITURE LIMIT 2007-08 CALCULATOR

$$2007-08 \text{ Central Expenditure Limit} = \frac{2006-07 \text{ CE} + \frac{2007-08 \text{ ISB}}{2006-07 \text{ ISB}}}{= F \cdot \frac{G}{H}}$$

Calculation of (F)	Figures	Source (line references are provisional)
Central lines 2006-07	<input type="text"/>	B06-07 Table 1 lines 1.2.1 to 1.7.2 (net)
<i>plus</i> Threshold and performance pay costs	<input type="text"/>	B06-07 Table 1 line 1.0.8 (net)
School specific contingencies	<input type="text"/>	B06-07 Table 1 line 1.1.2 (net)
14-16 more practical learning options	<input type="text"/>	B06-07 Table 1 line 1.1.3 (net)
<i>less</i> School Development Grant - non-devolved	<input type="text"/>	B06-07 Table 1 line 1.6.1 (net)
Standards fund - non-devolved	<input type="text"/>	B06-07 Table 1 line 1.6.2 (net)
Non-standards fund specific grant	<input type="text"/>	B06-07 Table 1 line 1.6.3 (net)
Targeted School Meals Grant-non-devolved	<input type="text"/>	B06-07 Table 1 line 1.6.4 (net)
Performance Reward Grant	<input type="text"/>	B06-07 Table 1 line 1.6.5 (net)
LEA matched funding for SF grant 601A scored in line 1.7.1	<input type="text"/>	Standards Fund Allocation
LSC Funded expenditure	<input type="text"/>	B06-07 Table 1 memo 5b1 to 5b4 and 5c2 (income)
LEA additional contribution	<input type="text"/>	See guidance notes
2006-07 adjusted central expenditure	<input type="text"/>	
Legal Limit	<input type="text"/>	See guidance notes
Lower of 2006-07 adjusted central expenditure and legal limit (F)	<input type="text"/>	
Calculation of (G)		
ISB for 2007-08	<input type="text"/>	B07-08 Table 1 line 1.0.1 (net)
<i>less</i> LSC income	<input type="text"/>	B07-08 Table 1 lines 5a1, 5a2 and 5c1 (income)
LEA additional contribution	<input type="text"/>	See guidance notes
Adjusted ISB 2007-08 (G)	<input type="text"/>	
Calculation of (H)		
ISB for 2006-07	<input type="text"/>	B06-07 Table 1 line 1.0.1 (net)
<i>plus</i> Appropriate value of threshold and performance pay grant	<input type="text"/>	See guidance notes
<i>less</i> LSC income	<input type="text"/>	B06-07 Table 1 line 5a1, 5a2 and 5c1 (income)
Adjustment to ISB 2006-07 for Academies	<input type="text"/>	Remove funding for 7 months
LEA additional contribution	<input type="text"/>	See guidance notes
Adjusted ISB 2006-07 (H)	<input type="text"/>	
Calculation of Central Expenditure Limit		
Value of F x G / H	<input type="text"/>	
2007-08 Approved higher limit (if applicable)	<input type="text"/>	
Limit on Central Expenditure	<input type="text"/>	
Calculation of Central Expenditure for 2007-08		
Central lines 2007-08	<input type="text"/>	B07-08 Table 1 lines 1.2.1 to 1.7.2 (net)
<i>plus</i> Threshold and performance pay costs	<input type="text"/>	B07-08 Table 1 line 1.0.11 (net)
School specific contingencies	<input type="text"/>	B07-08 Table 1 line 1.1.2 (net)
14-16 more practical learning options	<input type="text"/>	B07-08 Table 1 line 1.1.3 (net)
<i>less</i> School Development Grant - non-devolved	<input type="text"/>	B07-08 Table 1 line 1.6.1 (net)
Other Standards Fund Allocation-non-devolved	<input type="text"/>	B07-08 Table 1 line 1.6.2 (net)
Non-Standards fund specific grant	<input type="text"/>	B07-08 Table 1 line 1.6.3 (net)
Targeted School Meals Grant-non-devolved	<input type="text"/>	B07-08 Table 1 line 1.6.4 (net)
Performance Reward Grant	<input type="text"/>	B07-08 Table 1 line 1.6.5 (net)
LEA matched funding for broadband grant scored in line 1.7.1	<input type="text"/>	Standards fund allocation
LSC Funded expenditure	<input type="text"/>	B07-08 Table 1 memo 5a1 to 5b4 and 5c2 (income)
Increase in funding on nursery provision	<input type="text"/>	Diff between 2006-07 and 2007-08 line 1.3.4
LEA additional contribution	<input type="text"/>	See guidance notes
Central Expenditure to which limit applies	<input type="text"/>	
Is the limit breached?	<input type="text"/>	

CENTRAL EXPENDITURE LIMIT 2007-08: TECHNICAL GUIDANCE NOTE

Introduction

This note should be read in conjunction with the central expenditure limit CEL calculator which can be accessed at;

www.teachernet.gov.uk/schoolbudgets200608/

The regulations governing the operation of the CEL can be found in Schedule 3 to the School Finance (England) Regulations 2006 covering the funding period 2 2007-08.

The calculation

Regulations provide that the central spend within the Schools Budget must not exceed a sum calculated according to the following formulae:

For 2007-08: **F x (G/H)**

Note: For the purposes of the calculation all LSC funding and any funding added to the Schools Budget from a local authority's own resources should be removed from any element of the calculation. All figures must be shown as net.

2007-08 CEL

F is: the sum of the 2006-07 lines 1.2.1 to 1.7.2

plus

Any new threshold and performance pay costs if they are being held centrally and devolved to schools; funding held centrally for more practical learning opportunities for 14-16 year olds and school specific contingency costs.

minus

School Development Grant – non-devolved; LA match funding for Standards Funds; PRG expenditure; Targeted School Meals Grant-non-devolved; all LSC funded expenditure; and any funding added to the Schools Budget from a local authority's own resources that appears in 1.2.1 to 1.7.1 of table 1 of the 2006-07 s52 budget statement.

If the resulting figure is greater than the legal limit imposed by the Schools Financing Regulations in 2006-07, before any approval for an increase in the limit was granted by the Schools Forum or Secretary of State then the legal limit should be used in place of the calculated expenditure.

The legal limit should be adjusted to reflect any threshold and performance pay costs, and school specific contingency held in 2006-07 but was excluded from the Central Expenditure for the purpose of 2006-07 limit.

G is: the ISB for 2007-08

minus

all LSC income; and any funding added to the Schools Budget from a local authority's own resources that appears in the 2007-08 ISB. Where an academy opens on 1 September 2007, seven twelfths of the school's budget share should be removed from the 2007-08 ISB.

H is: the ISB for 2006-07

minus

all LSC income; any funding added to the Schools Budget from a local authority's own resources which appears in the 2006-07 ISB; and any funding relevant to an Academy that opened on 1 September 2006, seven twelfths of the school's budget share should be removed from the 2006-07 ISB.

Calculation of the limit

F x G/H

plus

any increase to the limit agreed by the Schools Forum or Secretary of State.

The 2007-08 central expenditure to which the limit applies

The central expenditure to which the limit applies is:

The sum of lines 1.2.1 to 1.7.1 of Table 1 of the 2007-08 s52 statement

plus

Any threshold and performance pay costs if they are being held centrally and devolved to schools; funding held centrally for more practical learning opportunities for 14-16 year olds; and school specific contingency costs.

minus

Schools Development Grant- non-devolved; Other Standards Fund allocation non-devolved; PRG expenditure; Targeted School Meals grant-non-devolved; LSC funded expenditure, the increase in non-maintained nursery provision above the 2006-07 amount; and any funding added to the Schools Budget from a local authority's own resources which appears in lines 1.2.1 to 1.7.1 of

table 1 of the 2007-08 s52 statement.

Where a local authority's 2007-08 central expenditure exceeds the limit it has been breached and the local authority must take action to either bring their expenditure within the limit or seek Schools Forum or the Secretary of State's approval for an increase in their limit.

YOUTH SERVICE ANNEX: FUNDING PERIOD 2 2007-08

SECTION 52 EDUCATION BUDGET STATEMENT **Annex to Table 1: Youth Service**

YEAR	2007-08	Local Authority Name		LEA No		E-Mail Address	
CONTACT		TEL		Version No		Completion Date	

YOUTH SERVICE (NET)	LEA Direct Spend	Contracted with Voluntary Organisations	Contracted with Other Organisations	Voluntary Organisations Grant Aid	TOTAL
Management					
Full Time					
Part Time					
Youth Workers					
Full Time					
Part Time					
Support Staff					
Full Time					
Part Time					
Staff Training					
Non-Staff Costs					
Total Running Costs (Table 1, Line 2.7.1, Net)					
Capital (Table 1, Line 2.7.6, Net, Youth Service element)					
YOUTH SERVICE TOTAL					

NOTES TO YOUTH SERVICES ANNEX

The Authority must provide an analysis of the Net planned expenditure for its Youth Service and youth work using the Youth Service Annex to Table 1. This Annex must cover the Net figure entered on lines 2.7.1 and the Youth Service elements of 2.7.6 of the Budget Statement Table.

The following definitions will help analyse the information for the Youth Service Annex:

- Management – staff responsible for strategic planning, securing and implementing quality, resources and staffing.
- Youth workers – all Youth Workers employed by the Local Authority Youth Service. They may be seconded, for example, to voluntary sector organisations or the Connexions Partnership. They must be included if they remain employed by the Youth Service.
- Support Staff – administrative and ancillary staff.
- Non Staff Costs – for example, books, stationery, software, outdoor activity licences and transport. Include all Central Establishment Charges apportioned by the Local Authority to the Youth Service.
- Voluntary Organisations Grant Aid – grants to voluntary sector organisations for youth work from the Youth Service budget.

The Total Running Costs line total must balance with the Net figure in line 2.7.1 column (G). This will show the budget voted by the Local Authority from its Education Formula Spending resources to its Youth Service.

The Capital line of the Youth Service Annex analyses the Net amount of planned capital expenditure **on the Youth Service only**, within the Capital Expenditure from Revenue (CERA) (Youth and Community) line 2.7.6 of the Section 52. Again this will show the budget voted by the Local Authority from its resources to its Youth Service.

Line 2.7.6 of Table 1 will show the total amount of planned spend on capital for the **whole** Youth and Community sub block.

Annex 8 of the DfES publication “*Resourcing Excellent Youth Services*” defines Youth and Community Services. This clarifies the activities that can be regarded as Youth Services and youth work. It supports the planning of expenditure for the Youth Service and Adult and Community Learning.

NOTES TO TABLE 2

SCHOOL LEVEL EXPENDITURE

Guidance for the completion of this table covers funding period 2 2007-08

Summary Table

This Table is linked to Table 3 – it summarises the main formula funding elements and lists the budget share and the per pupil or place share in each school.

Nursery/ Primary / Secondary / Special schools

Within the different sectors there is no prescribed order in which schools should be listed: in some LAs alphabetical order will be the most appropriate, but in others a different order may be more helpful. Where there are also middle schools, these should be listed as a group and identified as either “deemed primary” or “deemed secondary” and their data should be included in the totals for primary or secondary schools, as appropriate.

1 School name (1), the names of all nursery, primary, secondary and special schools to be maintained by the authority in the financial year will be drawn from Table 3.

2 DfES number (2), opposite the name of each school, the school’s DfES number will be drawn from Table 3.

3 Total age-weighted funding This figure should come from Table 3.

3a Total place-led funding for Special schools the figure should come from Table 3.

4 Total Additional Pupil-Led Funding This figure should come from Table 3 which will exclude LSC funding.

4a Total Pupil-led funding for Special schools the figure should come from Table 3.

5 Total LSC funding This figure should come from Table 3.

6 Total special educational needs (pupil-led) This figure should come from Table 3.

7 Social Deprivation (non pupil-led) This figure should come from Table 3.

8 Total Special non-statemented (non pupil-led) educational needs for nursery, primary and secondary This figure should come from Table 3

9 Total Site-specific factors This figure should come from Table 3.

10 Total School-specific factors This figure should come from Table 3.

11 Total budget adjustments This figure can be a positive or a negative figure which comes from Table 3.

12 Minimum funding guarantee This figure should come from Table 3.

13 Total Budget Share This figure should come from Table 3 for each school.

13(a) January 2007 pupil count (FTE registered pupils) This figure should come from Table 3 and include LSC funded pupils. Detailed guidance is given on page 69 of Table 4.

Where an Academy opens part-way through the year you should record the pro-rated number of pupils. For example, if the Academy opens on 1 September 2007 you should record five twelfths of the pupil numbers for the maintained predecessor school.

14 £ Per pupil

Column (14), opposite the name of each school, calculates the planned expenditure per pupil at the school by dividing the amount entered in accordance with note (13) by the number of pupils or places for the school entered in accordance with note (13a).

This column should give a per capita share or pupil unit cost for each school

to be calculated by dividing the actual budget share in the previous column by the number of pupils or places for the school (adjusted for schools open for part of the year only).

MFG Variation Applied

Choose from the 'drop down' options within this column for each school where a variation to the Minimum Funding Guarantee has been applied. If the school has had a MFG variation applied please chose the appropriate approval option available. For example, if the School Forum agreed the variation then chose the 'School Forum' option. However, if Secretary of State approved the variation chose 'Secretary of State'. Where a school was subject to more than one variation, at Least one of which was approved by the Secretary of State, choose 'Secretary of State'.

Memorandum Items

15 School Standards Grant Enter here the school standards grant paid to each school for nursery, primary, secondary and special schools.

16 School Standards Grant (Personalisation) Include here the devolved School Standards Grant (Personalisation) for all schools including nursery , primary, secondary and special schools.

17(a) School Development Grant Include here the School Development Grant allocation that the authority expects to devolve to its schools.

17(b) Other Standards Fund Allocation Include here Standards Fund allocations, other than School Development Grant, Schools Standards Grant, Schools Standards Grant (Personalisation), Targeted Schools Meal Grant and Devolved Schools Meals Grant that the authority expects to devolve to its schools. An allocation is devolved when it is for schools to determine how to spend their allocation, within the overall framework of the Standards Fund. Capital expenditure should not be shown here.

18 Devolved School Meals Grant Include here the amount of the School Meals Grant to be allocated to nursery, primary, secondary and special schools according to the formula set out in the Standards Fund Circular.

19 Targeted School Meals Grant Include here the amount of the Targeted schools Meals Grant to be devolved to schools. The total of this column may not match table 1 line 1.0.10 as PRUs are not included in table 2.

20 Threshold and Performance Pay Include here the amount of Threshold and Performance Pay to be devolved to schools.

21 Support for schools in financial difficulty. Include funding retained in accordance with paragraph 29 of schedule 3 to the School Finance (England) Regulations 2006.

22 Notional SEN Budget Include amounts for any factor specifically for special educational needs, under paragraph 1 of Schedule 4 to the Schools Finance (England) Regulations 2006. Also include, if appropriate, those amounts allowed for in other factors which are intended to reflect estimated need to make special educational provision.

For nursery, primary and secondary schools only.

23 LSC Pupils (Jan 2007) Enter here the number of 6th form pupils funded by the LSC at January 2007. This figure is drawn from Table 3.

24 School Opening/Closing Enter the letter “C” or a “O” opposite the name of a school which will be closing or opening during the financial year, otherwise leave blank. If, for example, two schools were merging to form one new school, there would be three entries, two for each of the closing schools and one for the new school being opened.

25 Date Opening/Closing Enter the date that the school is intended to close or open.

If you do not have a DfES number for a new school please contact the Financial Monitoring Team who will advise on what you should do to obtain one

Totals

26 Total/average Nursery schools Formula in the boxes in each of columns (3) to (22) will automatically calculate the aggregate of the numbers entered in each of those columns in respect of nursery schools.

27 Total/average Primary schools Formula in the boxes in each of columns (3) to (22) will automatically calculate the aggregate of the numbers entered in each of those columns in respect of primary schools.

28 Totals/average Secondary schools Formula in the boxes in each of columns (3) to (23) will automatically calculate the aggregate of the numbers entered in each of those columns in respect of secondary schools.

29 Total/average Special schools Formula in the boxes in each of columns (3a) to (4a), (7) and (9) to (21) will automatically calculate the aggregate of the numbers entered in each of those columns in respect of special schools.

30 Total all Schools Formula in the boxes in each of columns (3) to (23) will automatically calculate the aggregates of the numbers entered in each of those columns in accordance with notes (20) to (23), and in column (14) the average of the numbers entered in that column.

Total all schools for;

- School Standards Grant (column (15) must agree with the figure given in Table 1 at line 1.0.2, column (e));
- School Standards Grant (Personalisation) (column (16) must agree with the figure given in Table 1 at line 1.0.4, column (e));
- Devolved School Meals Grant (column (18) must agree with the figure given in Table 1 at line 1.0.8 column (e));
- Support for Schools in Financial Difficulty (column (21) must agree with the figure given in Table 1 at line 1.1.1 column (e).

Memorandum Items

31 Academy funding for SEN pupils that would normally be delegated

Enter here the total funding for SEN pupils in receipt of individually assigned resources in Academies that would have been delegated as part of the ISB if the Academy had been a maintained school. This figure will be the sum of primary and secondary totals from Table 3.

32 Academy Other Standards Fund Enter the amount of Other Standards Fund grant devolved to Academies.

33 Academy School Development Grant Enter amount of Schools Development Grant devolved to Academies.

34 Unallocated School Development Grant Enter the amount of School Development grant which:

- has not yet been allocated to a particular school.

35 Unallocated Other Standards Fund Enter the amount of other Standards Fund grant which:

- it is anticipated will be subject to the condition that decisions about the spending of the grant are taken by the governing bodies of schools;
and

- has not yet been allocated to a particular school.

In this context, Standards Fund grant means central government grant plus LA matched funding. No grants treated as Capital should appear on this table.

36 Unallocated Targeted School Meals Grant Enter the amount of Targeted School Meals grant which:

- has not yet been allocated to a particular school.

37 Unallocated Threshold and Performance Pay Enter the amount of Threshold and Performance Pay which:

- has not yet been allocated to a particular school.

38 Total Targeted School Meals Grant This should be the total of the amounts devolved to schools plus the unallocated amount at line 36 (which will be equal to or less than the figure in Table 1 line 1.0.10 column (e) as PRUs are not included in Table 2).

39 Total ISB This is the total Individual Schools Budget and Academy funding for SEN pupils that would normally be delegated and must agree with the figure given on Table 1 at line 1.0.1, column (e).

40 Total Other Standards Fund This is the total of other Standards Fund and must agree with the figure given on Table 1 at line 1.0.7, column (e).

This should include the totals of column (17b) lines (30), (32) and (35).

41 Total School Development Grant This is the total of School Development Grant and must agree with the figure given in Table 1 at line 1.0.6, column (e).

This should include the totals of column (17a) lines (30), (33) and (34).

42 Total Threshold and Performance Pay This is the total of Threshold and Performance Pay and must agree with the figure given in Table 1 at line 1.0.11, column (e).

This should include totals of column (20) lines (30) and (37).

TABLE 3b: FUNDING PERIOD 2 2007-08

SECTION 52 EDUCATION BUDGET STATEMENT				Table 3b - School level information			
YEAR	2007-08	Local Authority Name		LEA No		E-Mail Address	
CONTACT		Tel No		Version No	1	Completion Date	

Table 3b		Place-led funding																	(13a) Total places	(3a) Total Place-led funding £
Special schools																				
Unit value (£)																				
(1) School name	(2) DFES No.	places	places	places	places	places	places	places	places	places	places	places	places	places	places	places	places	places	places	
Special Total																				

Pupil-led funding			(4a) Total Pupil-led funding £	(7) Social Deprivation £	Site-specific factors				(9) Total Site specific factors £	School-specific factors				(10) Total School-specific factors £	Budget Adjustments		(12) Minimum Funding Guarantee	(13) TOTAL BUDGET SHARE
					Transitional provision	(11) Total budget adjustments												
£	£	£			£	£	£	£	£	£	£	£	£	£	£		£	

NOTES TO TABLE 3

SCHOOL LEVEL INFORMATION

Guidance for the completion of this table covers funding period 2 2007-08.

This Table is sufficiently flexible so that you can add or remove columns, as well as stretch the format to accommodate your requirements.

You should not attempt to delete columns that feed information through to Table 2

This Table shows in detail how the LA's formula (described in Table 4) has been applied to each school to calculate its budget share, including all the relevant factors and lump sums, and the number of pupils in each school year used to allocate pupil-led funding.

It has been split into two parts for mainstream and special schools. This should make the production task (and reading the electronic copies) much more manageable.

School name The names of nursery, primary, secondary and special schools maintained by the Authority in the financial year will be pre-populated by the Department.

DfES number The Department will enter opposite the name of each school the DfES number.

Pupils Enter the total number of registered pupils in that year, age group or year group at primary and secondary schools taken into account in the allocation formula pursuant to part 3, regulation 14 of the School Finance (England) Regulations 2006, but ignoring any weighting in accordance with paragraph 6 of that regulation, or any adjustment under paragraph 9 of that regulation; or the number of places, in the case of provision of places in schools which the authority recognise as reserved for children with special educational needs, or for children in nursery classes, or of boarding accommodation at boarding schools other than special schools, pursuant to part 3, regulation 15 of the School Finance (England) Regulations 2006.

Unweighted pupil number should be given. As indicated in part 3, paragraph 14 (1) of the School Finance (England) Regulations 2006, this number will be the pupil number used to determine allocations to schools through the formula, and not weighted for pupils' ages, subjects studied etc.

Pupil funded by year/age groups age-weighted funding

The Authority is asked to set out for each school they maintain, all factors indicated in Part 4 of the budget statement.

This should show the factor, multiplier and resulting amount allocated to each school.

The authority shall show the pupil numbers that relate to each of the school years relevant to the school, and which are used in the calculation of the school's budget share through the authority's formula or who are 6th form pupils funded by the LSC.

Totals shall be provided for each school indicating the aggregate/gross of amounts allocated to that school under each of the following categories:

Enter in the column opposite the name of each school the full-time equivalent of the January 2007 pupil count:

- Pupil numbers are based upon the full-time equivalent, usually 2 part-time = 1 full-time pupil number used to determine allocations to schools through the formula, and not weighted for pupils' ages, subjects studied etc. Similarly for special schools, the School Finance (England) Regulations 2006 allows for budget shares to be calculated on the basis of planned places.
- In the case of a school that will be open for part of the year only, for example where an Academy opens part-way through the year you should record the pro-rated number of pupils (if Academy opens on 1 September 2007 you should record five twelfths of the pupil numbers for the maintained predecessor school). The number determined in accordance with the above shall be reduced to reflect the proportion of the year that the school is to be open.

For example, if a school is expected to be open for seven months of the financial year, the number shown should be x FTE multiplied by $\frac{7}{12}$.

Unit value For nursery, primary, secondary and special enter here opposite each entry in the columns, the amount attributed to each pupil in that year, age group, year group, subject taught or band based on assessment of need.

LSC Pupils (Jan 2007) Enter here the number of 6th form pupils funded by the LSC at January 2007 this will link to Table 2 column (23).

Total January 2007 Pupil Count (FTE registered pupils) Enter here separately the total sum for nursery, primary and secondary schools, including LSC funded pupils, which will link to Table 2 column 13(a).

Total age-weighted funding This figure will link to Table 2, column (3). It has a formula in it and is unprotected. The Authority may therefore change to suit local needs if different.

Additional Pupil-Led Funding

Pre-school place led funding treated as Pupil-Led (Nursery classes)

Enter here any factor used to fund nursery classes in maintained primary schools on the basis of places in those classes rather than numbers of pupils.

KS1 Alternative Funding Routes

Enter here each factor used to allocate funding to help delete schools meet the costs of complying with requirements as to the maximum size of infant classes, in accordance with part 3, regulation 16 (d) of the School Finance (England) Regulations 2006.

Difference in Funding Pupils educated additionally at FE Colleges

Enter here any factor used to abate or increase the normal AWPU funding for pupils attending both school and FE college, as permitted by Regulation 14 (3)(h) The total allocated should be the difference from normal AWPU funding and may therefore be negative.

LA “Top-up” for Sixth Form Pupils

Enter here the amount of any additional funding for sixth form pupils provided by the authority in support of that received from the Learning and Skills Council.

Other Place-led Funding (treated as Pupil-led)

Total Additional Pupil-Led funding This figure will link to Table 2, column (4).

LSC Funding

LSC Grant Allocation Funding Sixth Form Pupils

Enter here the allocation received by the authority from the Learning and Skills Council relating to the funding of education for pupils in Sixth Forms between April 2007 and March 2008. This funding counts as pupil-led.

Total LSC Funding

This figure will link to Table 2, column (5).

Special Educational Needs Pupil-Led
--

Pupils with Statements and Pupils without Statements (pupil-led)

Enter in this column each factor relating to pupils with special educational needs which allocates the ISB by reference to the numbers of registered pupils at primary and secondary schools and any special educational needs they may have or are to be treated as having for the purposes of applying the allocation formula.

Funding held centrally by the LA to support pupils with SEN (individually assigned with or without statements should not be shown anywhere in Table 3 of the statement.

At the end of the primary and secondary sections enter the amount of funding for pupils in receipt of individually assigned resources Academies that would have been delegated as part of the ISB if the Academy had been a maintained school.

SEN funding which is strictly pupil-led, ie funding must be allocated by reference to specified categories of pupil in such a way that each pupil within a given category (age, year group, SEN “band”, etc.) attracts identical funding regardless of the school that the pupil attends.

Named pupil individually assigned resources

Include here the funding for pupils in receipt of individually assigned resources.

Other

Include here the funding for pupils not in receipt of individually assigned resources.

Place-led treated as pupil-led

Enter here each factor (other than those referred to in notes above) which allocated the ISB on the basis of the relative needs of individual nursery, primary and secondary schools to incur expenditure in making special educational provision for places for pupils with special educational needs (this needs to be recorded as pupils with or without statements).

At the end of the primary and secondary sections enter the amount of funding for pupils in receipt of individually assigned resources in Academies that would have been delegated as part of the ISB if the Academy had been a maintained school.

Named pupil individually assigned resources

Include here the funding for pupils in receipt of individually assigned resources.

Other

Include here the funding for pupils not in receipt of individually assigned resources.

Total Special Educational needs (pupil-led) This figure will link to Table 2, column (6) for nursery, primary and secondary. For academies, the figure will link to Table 2, row (31).

Social Deprivation

Social deprivation in the area from which school derives its pupils, this figure will link to table 2, column (7). This should contain any factors which fall within the scope of part 3, regulation 18(2) of the School Finance (England) Regulations 2006.

Total Special non-statemented (non pupil-led) educational needs

This figure will link to Table 2, column (8).

Site specific factors

Enter here each factor in accordance with which amounts are allocated to nursery, primary and secondary schools by reference to a school's buildings or grounds. See also guidance to Table 4 on site specific factors.

Total Site-specific factor This figure will link to Table 2, column (9).

School-specific factors

Include here all other factors which are based on some characteristic of the schools concerned other than those entered in site-specific. See also guidance to Table 4 on school-specific factors.

Total School specific factors This figure will link to Table 2, column (10).

Budget adjustments

Transitional provision

Enter here each factor by which amounts are allocated to nursery, primary and secondary schools in accordance with the provisions of Schedule 4 to the School Finance (England) Regulations 2006 in relation to transitional provision consequent upon the introduction or deletion of factors, or the determination of a formula substantially or wholly different from that in place for the previous year.

Abatement of Secondary Funding

Include here abatement of secondary (11-16) funding arising from the authority's formula as a result of LSC funding of sixth forms, eg abatement of non-pupil led costs.

Total budget adjustments This figure will link to Table 2, column (11).

Minimum Funding Guarantee

This figure will link to Table 2, column (12).

Total Budget Share

This figure will link to Table 2, column (13).

This should match Total Funding on Table 4 for each sector. [In order for this to work, the Academy SEN funding will need to be added to Table 4. See comments under sections 14 and 15 of Table 4].

Special Schools

Place-led funding

Places

Enter for special schools here the type of factor and factor name used to allocate the ISB to special schools by reference to the numbers and kinds of places they provide.

Total places

Total Place-led funding This figure will link to Table 2, column (3a).

Pupil- led funding

Enter here for special schools each factor in accordance with which amounts are allocated to special schools by reference to the numbers and kinds of pupils at the school. Factors which allocate the ISB by reference to the numbers of registered pupils at special schools and their ages (or age group or year group to which they belong), or any special educational needs they may have or are to be treated as having for the purposes of the application of the allocation formula.

Total Pupil-led funding This figure will link to Table 2, column (4a).

Social Deprivation

Social Deprivation in the area from which the school derives its pupils.

This figure will link to Table 2, column (7).

Site-specific factors

Enter each factor in accordance with which amounts are allocated by reference to a special school's buildings or grounds.

Total Site-specific factors This figure will link to Table 2, column (9).

School-specific factors

Enter each factor in accordance with which amounts are allocated by reference to a school's characteristics.

Total School-specific factors This figure will link to Table 2, column (10).

Budget adjustments

Enter here each factor in accordance with which amounts are allocated to special primary and secondary schools pursuant to chapter 2 Regulation 23 or chapter 3 Regulation 24 of the School Finance (England) Regulations 2006, (budget adjustments). Include any adjustments to reflect retrospective pupil number adjustments including excluded pupils.

In providing evidence of the method employed, it is essential that LAs should set out clearly the criteria they have used in calculating in-year re-determinations of budget shares.

Transitional provision

Enter here each factor by which amounts are allocated to special schools in accordance with the provision of Schedule 4 of the School Finance (England) Regulations 2006 in relation to transitional provision consequent upon the introduction or deletion of factors, or the determination of a formula substantially or wholly different from that in place for the previous year.

Total budget adjustments This figure will link to Table 2, column (11).

Minimum Funding Guarantee

This figure will link to table 2, column (12).

Total Special Schools budget share

This figure will link to Table 2, column (13).

MFG CALCULATOR: FUNDING PERIOD 2 2007-08

SCHOOLS MINIMUM FUNDING GUARANTEE CALCULATOR

Funding Period 2 2007-08

The minimum funding guarantee calculator is for primary and secondary schools only.

When using the calculator please refer to the Schools Finance (England) Regulations 2006 and the Education (Finance) (Amendment) Regulations 2007 for further advice.

The Minimum Funding Guarantee Calculator may be found via the website link below:

<http://www.teachernet.gov.uk/docbank/index.cfm?id=9410>

TABLE 4: FUNDING PERIOD 2 2007-08

SS2 EDUCATION BUDGET STATEMENT

Table 4: Funding Factors

YEAR	2007/08	Local Authority Name	LEA No	E-Mail Address
CONTACT	Tel	Version No	Completion Date	

(1) Nursery, Primary and Secondary Schools

PUPIL COUNT ARRANGEMENTS (2)

Supply Method of pupil count, count dates and worked example(s) where appropriate:

Stand. Range of Level (3)	Units Value (4) £	Total allocated through factor (5)	% of Nursery, Primary & Secondary budgets (6)
---------------------------	-------------------	------------------------------------	---

PRE-SCHOOL PLACE-LED FUNDING TREATED AS PUPIL-LED (NURSERY CLASSES) (7)

Nursery 3 year olds			
Nursery 4 year olds			
		Nursery	
		Primary	

Method and worked example(s) where appropriate:

KS 1 ALTERNATIVE FUNDING ROUTES FROM 1/9/03 (i.e. not by AWPLU) (8)

Class-based			
Class-based			
Ghost funding			
Ghost funding			
		Nursery	
		Primary	
		Nursery	
		Primary	

Method and worked example(s) where appropriate:

AGE-WEIGHTED FUNDING (9)

Key Stage	School Year	Age group (pupils' ages as at 31 st August 2007)	Weighting Factor (10)	Pupil numbers (10a)
-	Nursery			
-	Reception	4		
1	1	5		
	2	6		
	3	7		
2	4	8		
	5	9		
	6	10		
	7	11		
3	8	12		
	9	13		
4	10	14		
	11	15		

Difference in funding pupils educated additionally at colleges of F.E.

		Primary	
		Secondary	

LSC GRANT ALLOCATION FUNDING SIXTH FORM PUPILS (11)

FTE Pupils (LSC Funded)			
		Secondary	

Method and worked example(s) where appropriate:

FUNDING OF SIXTH FORM PUPILS FROM LEA FUNDS (12)

"Top-up" Re-takes			
		Secondary	

Method and worked example(s) where appropriate:

OTHER PLACE-LED FUNDING TREATED AS PUPIL-LED such as in boarding units and hostels (13)

		Nursery	
		Primary	
		Secondary	










Method and worked example(s) where appropriate:

SEN - pupils with or without statements (pupl-led) (14)

SEN - pupils with or without statements (pupl-led) Named Pupil Individually Assigned Resources (14a)

Nursery			
		Nursery	
Primary			
		Primary	
Secondary			
		Secondary	










SEN - pupils with or without statements (pupil-led) Other (14b)

Nursery				<input type="text"/>
Primary				<input type="text"/>
Secondary				<input type="text"/>










Method and worked example(s) where appropriate:

SEN - Pupils with or without statement (place-led treated as pupil-led) (15)

SEN - pupils with or without statements (place-led treated as pupil-led) Named Pupil Individually Assigned Resources (15a)










Nursery				<input type="text"/>
Primary				<input type="text"/>
Secondary				<input type="text"/>

SEN - pupils with or without statements (place-led treated as pupil-led) Other (15b)

Nursery				<input type="text"/>
Primary				<input type="text"/>
Secondary				<input type="text"/>










Method and worked example(s) where appropriate:

SOCIAL DEPRIVATION FACTORS (16)

Nursery				<input type="text"/>
Primary				<input type="text"/>
Secondary				<input type="text"/>


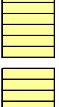




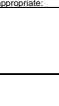


Method and worked example(s) where appropriate:

SEN - NON-STATEMENTED (non pupil-led) SPECIAL EDUCATIONAL NEEDS (17)

Nursery				<input type="text"/>
Primary				<input type="text"/>
Secondary				<input type="text"/>










Method and worked example(s) where appropriate:

SITE SPECIFIC FORMULA FACTORS (18)

Nursery				<input type="text"/>
Primary				<input type="text"/>
Secondary				<input type="text"/>

Method and worked example(s) where appropriate:




SCHOOL SPECIFIC FORMULA FACTORS (19)

Nursery			
Primary			
Secondary			

Method and worked example(s) where appropriate:


BUDGET ADJUSTMENTS (20)

TRANSITIONAL PROVISION (21)




Method and worked example(s) where appropriate:

ABATEMENT OF Secondary (11-16) FUNDING arising from operation of the LEA's formula (22)






Method and worked example(s) where appropriate:

MINIMUM FUNDING GUARANTEE (23)

Method and worked example(s) where appropriate:

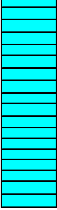
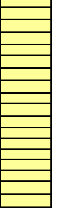

TOTAL FUNDS AVAILABLE TO MAINSTREAM SCHOOLS (24)

Method and worked example(s) where appropriate:




SPECIAL SCHOOLS (25)

PLACE-LED FUNDING (26)

		
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

Method and worked example(s) where appropriate:

PUPIL-LED FUNDING (27)

		
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


Method and worked example(s) where appropriate:

SOCIAL DEPRIVATION FACTORS (28)

		
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Method and worked example(s) where appropriate:

SITE SPECIFIC FORMULA FACTORS (29)

		
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Method and worked example(s) where appropriate:

SCHOOL SPECIFIC FORMULA FACTORS (30)

Special

Method and worked example(s) where appropriate:

BUDGET ADJUSTMENTS e.g transitional provision (31)

Special

Method and worked example(s) where appropriate:

MINIMUM FUNDING GUARANTEE (32)

Special

Method and worked example(s) where appropriate:

TOTAL FUNDS AVAILABLE TO SPECIAL SCHOOLS (33)

Special

TOTAL FUNDS AVAILABLE TO ALL SCHOOLS (34)

All Schools

NOTES TO TABLE 4 FUNDING FACTORS

Guidance for the completion of this table covers funding period 2 2007-08.

1. NURSERY, PRIMARY AND SECONDARY SCHOOLS

2. Pupil count arrangements

Enter here a description of the method used to calculate from the pupil numbers the number of pupils to be taken into account in allocating funding through the authority's allocation formula.

Include in the description details of the dates upon which count information is taken if additional to the annual census.

This should be a description of how the authority's pupil count mechanism works. For example: "The authority uses actual pupil numbers from PLASC census to calculate funding for the first five months of the financial year and uses an estimate, agreed with schools and based on the PLASC figures, to calculate the remainder".

It is important to mention whether adjustments (made as a result of subsequent actual figures being found to be at variance with the original estimate), are made in the current or following financial year.

3. Band range or Level

Enter in this column (3) in ascending order each relevant year, age group, year group, subject taught or band based on assessment of need applicable in accordance with the allocation formula for primary and secondary schools, specifying separately any specific separate categories for pupils in nursery classes or for those funded according to the subject being studied. Where the number of pupils in nursery classes is weighted then the weightings must be shown and a note provided to explain whether numbers are the actual numbers or based on full-time equivalents. Enter also at the appropriate sections of the table the range or levels relating to site specific and school specific factors.

Where individual pupils aged sixteen or more are:

- (a) being educated in Year 11 together with pupils aged fifteen or more, or
- (b) attending school solely for the purpose of preparing to repeat examinations,

these should be identified separately as an additional Year 11 line.

16+ pupils who are being educated with year 11 pupils, or 16+ pupils preparing for retakes, do not attract LSC funding and are therefore funded direct by the authority. They must be shown separately whether they are funded at the Year 11 AWPU rate or some other rate.

There is no requirement to show pupil numbers and age-weighted pupil units according to “year” rather than “age”. However, where an authority applies a weighting per Key Stage the numbers of pupils in the constituent year groups should be shown.

4. Unit Value

Enter here the amount attributed to each pupil in that year, age group, year group, subject taught or band based on assessment of need.

Any weighting should be reflected in the unit value.

5. Total allocated through factor

Enter in this column the total amount of funding allocated by the Authority to primary and secondary schools through this factor.

6. % of Nursery, Primary and Secondary budgets

Enter in this column (6) the amounts in column (5) expressed as percentages of the amount referred to in line (24) (total funds excluding School Standards Grant).

7. Pre-school place-led funding treated as pupil-led (nursery classes)

Pre-school place led funding treated as pupil-led (nursery classes).

Enter here each factor used to allocate funding to primary schools through funded places in nursery classes rather than on a per-pupil basis, in accordance with Regulation 16 of the School Finance (England) Regulations 2006. If more than one place value is used, each should be shown separately.

8. KS1 Alternative funding routes

Enter here each factor used to allocate funding to help schools meet the costs of complying with requirements as to the maximum size of infant classes, in accordance with paragraph 35, schedule 4 to the School Finance (England)

Regulations 2006. If both types of factor (vacant places or classes) are used they must be shown separately (Table 4).

9. Age-Weighted Funding

A heading for the entries to be made under the age-weighted funding subsection of the table.

10. Weighting ratios

Enter here the amounts which represent the weighting given according to age (including key stage or year group), whether a pupil is provided with nursery education, the subject or course of study in the case of pupils in a sixth form, or the number of places made available for pupils in boarding accommodation other than special schools.

- Enter AWPUs in Unit Value column (4)

10a. Pupil numbers

Enter here the pupil numbers for each age group.

11. LSC Grant Allocation Funding Sixth Form Pupils

Enter here the allocation received by the authority from the Learning and Skills Council relating to the funding of education for pupils in Sixth Forms, Between April 2007 and March 2008. This funding counts as pupil-led.

- Total should match Line 5a.1 on Table 1.

12. Funding of Sixth Form Pupils from LA Funds

Enter here the amount of any additional funding for sixth form pupils provided by the authority in support of that received from the Learning and Skills Council.

13. Other place-led funding treated as pupil-led

- eg such as in boarding units and hostels.

14. SEN - pupils with or without statements (pupil-led)

Special educational needs of pupils determined in a manner that the authority consider appropriate as a means of assessing such needs.

Enter here each factor relating to pupils with special educational needs which allocates the ISB by reference to the numbers of registered pupils at primary and secondary schools and any special educational needs they may have or are to be treated as having for the purposes of applying the allocation formula.

Within the Primary and Secondary sections, enter the amount of funding for pupils in receipt of individually assigned resources in Academies that would have been delegated as part of the ISB if the Academy had been a maintained school.

Funding held centrally by the LA to support pupils should not be shown anywhere in Table 4 of the statement.

(14a) SEN - pupils with or without statements (pupil-led) Named Pupil Individually Assigned Resources

Include here funding for pupils in receipt of individually assigned resources

(14b) SEN – pupils with or without statements (pupil-led) Other

Include here funding for pupils not in receipt of individually assigned resources.

15. SEN – Pupils with or without statements (place-led treated as pupil-led)

Enter here each factor (other than those referred to in notes above) which allocates the ISB on the basis of the relative needs of individual primary and secondary schools to incur expenditure in making special educational provision for places for pupils with special educational needs (this needs to be recorded as pupils with or without statements).

Within the Primary and Secondary sections, enter the amount of funding for pupils in receipt of individually assigned resources in Academies that would have been delegated as part of the ISB if the Academy had been a maintained school.

(15a) SEN – pupils with or without statements (place-led treated as pupil-led) Named Pupil Individually Assigned Resources

Include here funding for pupils in receipt of individually assigned resources

(15b) SEN – pupils with or without statements (place-led treated as pupil-led) Other

Include here funding for pupils not in receipt of individually assigned resources.

16. Social deprivation factors

Social deprivation in the area from which school derives its pupils.

17. SEN – Non-statemented (non pupil-led) Special Educational Needs

Enter here each factor relating to pupils without statements of special educational needs which is based on a method which does not distribute the same amount to all pupils of the same age or characteristics.

18. Site Specific Formula Factors

Enter here each factor in accordance with which amounts are allocated to primary and secondary schools by reference to a school's buildings or grounds.

The size, condition and characteristics of a school's buildings and grounds relative to those of other schools maintained by the authority.

A school which has a split site: the funding must be in accordance with criteria published by the authority.

19 School specific formula factors

Include here all other factors which are based on some characteristic of the schools concerned other than those entered in site-specific.

Turnover of pupils, other than as part of the general admissions process at a school.

Admission arrangements at a school.

Facilities found at some schools only.

Rates payable in respect of the premises of each school (including actual or estimated cost).

Use of energy by schools.

Rent payable in respect of school premises or payments in respect of the use by a school of facilities not exclusively occupied by that school (including actual or estimated cost).

Transport to and from activities outside the school premises which form part of the school's curriculum.

Hire of facilities outside school premises (including actual or estimated cost).

Insurance: the funding must be the appropriate proportion of the authority's planned expenditure on insurance that would be attributable to the school in question, if actually spent by the authority or, if the authority do not insure, the appropriate proportion of the amount that the authority would have spent had they insured, to be determined on a basis decided by the authority.

Payments in relation to a private finance transaction as defined in regulation 16 of the Local Authorities (Capital Finance) Regulations 1997 (including actual or estimated cost).

Amounts payable to a school which is, as the result of the discontinuance of one or more maintained schools, either established or, pursuant to Chapter II of Part II of the 1998 Act, the subject of prescribed alterations, to reflect the extent to which a school which has been discontinued has spent more than or has not spent all its budget share (within the meaning of the 1996 or the 1998 Act) in any financial year. Any such factor or criteria must provide that any amount deducted shall not exceed the amount which the school receives during the financial year as part of its budget share by virtue of being a new school.

Whether the school is to be discontinued in the financial year.

School milk, meals and other refreshment: The authority may not treat any element of this expenditure as having a negative value.

Salaries at a school (including actual or estimated cost): the funding must be in accordance with a scale published by the authority.

Safeguarding of salaries in accordance with a School Teachers' Pay and Conditions Document having effect in accordance with an order made under section 2 of the School Teachers' Pay and Conditions Act 1991, or other salaries (including actual or estimated cost).

Social priority allowances paid in accordance with School Teachers' Pay and Conditions Document having effect in accordance with an order under section 2 of the School Teachers' Pay and Conditions Act 1991 (including actual or estimated cost).

The differential in recruitment and retention costs in different areas in which schools are located.

The need for single payments to be allocated to primary, secondary or special schools, or any combination of such schools, regardless of size.

The need for payments to be allocated to schools, of a size and satisfying other conditions, specified by the authority.

Schools whose budget shares would otherwise be reduced year-on-year by a percentage figure of 3 per cent, or more, determined by the authority. The authority must publish that percentage figure and an explanation of how any

amounts using such a factor or criteria will be determined including, if applicable, the use to be made of any sliding scale. Such a factor may not take account of the extent to which a school has spent more than or has not spent all of its budget share (within the meaning of the 1996 or 1998 Act) or its maintenance grant (as a grant-maintained or grant-maintained special school) in any financial year.

Contracts to which the governing body of a school are bound by virtue of a provision in the authority's scheme (including actual or estimated cost).

Effect of taxation on schools.

Housing development or armed forces movements leading to a reduction in numbers roll at a school of at least 20% within one year.

Such items of expenditure in connection with provision for pupils registered at other schools as are prescribed by the School Budget Shares (Prescribed Purposes) (England) Regulations 2002.

Incidence of Newly Qualified Teachers

Incidence of pupils from ethnic minority groups having below average levels of academic achievement, if not pupil-led (if pupil-led enter in line 15).

Incidence of nursery classes and SEN units.

Prior attainment of pupils entering schools (if not paid on pupil-led basis).

It is essential that a full and clear explanation of the method be provided here.

20. BUDGET ADJUSTMENTS

21. Transitional provision

Enter here each factor by which amounts are allocated to nursery, primary and secondary schools in accordance with the provisions of Schedule 4 to the School Finance (England) Regulations 2006 in relation to transitional provision consequent upon the introduction or deletion of factors, or the determination of a formula substantially or wholly different from that in place for the previous year.

22. Abatement of Secondary (11-16) funding

Include here abatement of secondary (11-16) funding arising from the authority's formula as a result of LSC funding of sixth forms, eg abatement of non-pupil led costs.

23. Minimum Funding Guarantee

Enter the total amount allocated to schools in fulfilment of the minimum funding guarantee. The description of method should include reference to any variations to the guarantee approved as an 'additional arrangement'

An LA shall in determining budget shares for nursery, primary and secondary schools include an amount equal to the minimum funding guarantee (regulation 18 to the School Finance (England) Regulations 2006).

The minimum funding guarantee is the amount by which a school's guaranteed funding level for the financial year beginning on 1st April 2007, or 1st April 2008 exceeds the school's redetermined adjusted budget for that year.

As the minimum funding level is calculated by reference to the budget share for the previous financial year, the guarantee will not operate in respect of schools opening during the financial year beginning on 1st April 2007 or 1st April 2008.

24. TOTAL FUNDS AVAILABLE TO MAINSTREAM SCHOOLS

Enter here the aggregate of the amounts entered in accordance with notes (9), (10), (14), (14a), (14b), (15), (15a), (15b), (16), (17), (18), (19), (21), (22) and (23) separately for nursery, primary and secondary schools and in total.

- Total funds available to nursery schools should match Nursery ISB (1.0.1) on Table1 line 1.0.1 column (a);
- Total funds available to primary should match Primary ISB (1.0.1) on Table 1 line 1.0.1 column (b);
- Total funds available to secondary should match Secondary ISB (1.0.1) on Table 1 line 1.0.1 column (c).

25. SPECIAL SCHOOLS

26. Place-led funding

Enter here the type of factor and factor name used to allocate the ISB to special schools by reference to the numbers and kinds of places they provide.

27. Pupil-led funding

Enter here each factor in accordance with which amounts are allocated to special schools by reference to the numbers and kinds of pupils at the school.

Factors which allocate the ISB by reference to the numbers of registered pupils at special schools and their ages (or age group or year group to which they belong), or any special educational needs they may have or are to be treated as having for the purposes of the application of the allocation formula; for example, delegated home to school transport.

28. Social Deprivation Factors

Social deprivation in the area from which school derives its pupils.

29. Site specific formula factors

Enter here each factor in accordance with which amounts are allocated by reference to a special school's buildings or grounds.

30. School specific formula factors

Enter here each factor in accordance with which amounts are allocated by reference to a school's characteristics.

31. Budget adjustments

Enter here each factor in accordance with which amounts are allocated to special primary and secondary schools pursuant to chapter 2 Regulation 23 or chapter 3 Regulation 24 of the School Finance (England) Regulations 2006, (budget adjustments). Include any adjustments to reflect retrospective pupil number adjustments including excluded pupils.

In providing evidence of the method employed, it is essential that LAs should set out clearly the criteria they have used in calculating in-year re-determinations of budget shares.

Also include here each factor by which amounts are allocated to special schools in accordance with the provisions of Schedule 4 of the School Finance (England) Regulations 2006 in relation to transitional provision consequent upon the introduction or deletion of factors, or determination of a formula substantially or wholly different from that in place for the previous year.

32. Minimum Funding Guarantee

Enter the total amount allocated to schools in fulfilment of the minimum funding guarantee. The description of method should include reference to any variations to the guarantee approved as an 'additional arrangement'.

33. TOTAL FUNDS AVAILABLE TO SPECIAL SCHOOLS

Enter here the aggregate of the amounts entered in accordance with notes (26), (27), (28), (29), (30), (31), (32) and (33).

- Total funds available to special schools should match special ISB (1.0.1, Table 1 line 1.0.1 column (d)).

34. TOTAL FUNDS AVAILABLE TO ALL SCHOOLS

Enter here the aggregate of the amounts entered in accordance with notes (24) and (33).