

INSTRUCTIONS AND GUIDANCE FOR FINANCIAL REPORTING
ON THE
CHILDREN'S, SCHOOLS, & FAMILIES FINANCIAL
DATA COLLECTION
COVERING FUNDING PERIODS 2008-09, 2009-10
& 2010-2011

department for

children, schools and families

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<p>INSTRUCTIONS AND GUIDANCE FOR FINANCIAL REPORTING ON THE CHILDREN’S, SCHOOLS. & FAMILIES FINANCIAL DATA COLLECTION FUNDING PERIODS 1, 2 & 3 2008-09, 2009-10 & 2010-2011</p>
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<p style="text-align: center;">INSTRUCTIONS AND GUIDANCE FOR FINANCIAL REPORTING ON THE CHILDREN'S, SCHOOLS, & FAMILIES COLLECTION FUNDING PERIODS 1, 2 & 3 2008-09, 2009-10 & 2010-2011</p>

Introduction

Local Authorities are required under section 52 of the Schools Standards and Framework Act 1998 to prepare and submit an education budget statement not later than **31st March 2008** for the prescribed period to the Secretary of State for Children, Schools and Families. The prescribed period for this budget statement covers 2008-09 to 2010-11. Separate regulations and guidance apply to the preparation of an outturn statement. Section 230 of the Local Government Act 1972 also gives the Secretary of State powers to collect financial information in relation to the children's services element of this data collection.

Authorities should note that the legal basis for this data collection is likely to change. More details will be issued during 2008.

A facsimile of the Statutory Instrument that embodies the requirements for the education content for 2008-09 to 2010-11 is accessible via the Financial Monitoring Team website.

Regulatory provisions directly affecting the education content of these Budget Statements are also made in the School Finance (England) Regulations 2008. Copies of this SI are available via [Teachernet](#). 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, any such regulations takes precedence.

Purpose of financial statements

It is a statutory duty that LAs must publish their budget statements as and when prescribed by the section 52 and section 230 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 Children, Schools and Families **to arrive by 31st March 2008** 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.dcsf.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, Early Years Table and Youth Service Annexes are fixed and password protected. The format for Tables 3 and 4 allow LAs the flexibility of adding additional data to reflect local circumstances. 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 2008-09, 2009-10 and 2010-11, the completed workbooks 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@dcsf.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. However, SEN funding needs to be included in the SEN lines. 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 this data collection 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 funding being allocated direct to schools, the amount being spent on education centrally and the amount being spent on children's services provision.

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.

Early Years Table: This is a new table which provides details of the LAs planned expenditure of how the free entitlement for early education for 3 & 4 year old funding is allocated.

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.

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, Authorities should in the first instance email the DCSF Financial Monitoring Team at:

S52.BUDGETQUERIES@dcf.gov.uk

The FMT Helpline numbers are Marcia Richards 020 7925 5145 or Cheryl Bailey 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 2008, 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.

SCHOOL BUDGET SUMMARY TABLE FUNDING PERIODS 1,2 &3 - 2008-09 TO 2010-201

Children, Schools and Families Financial Data Collection **SCHOOL BUDGET SUMMARY TABLE**

YEAR	2008-09 to 2010-2011	Local Education Authority Name	Local Education Authority Number	E-Mail Address:	
CONTACT		TEL.	Version No	Completion Date:	

This table provides an account of the main sources of funding available to the Local Education Authority to support their Schools Budget, including any additional funding

	2008-09 (a)	2009-10 (b)	2010-2011 (c)
1. Dedicated Schools Grant - Local Education Authority estimate of pupil numbers	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Dedicated Schools Grant - Guaranteed Unit of Funding Per Pupil	<input type="text"/>	<input type="text"/>	<input type="text"/>
3.a Estimated Dedicated Schools Grant	<input type="text"/>	<input type="text"/>	<input type="text"/>
3.b Academy: Estimated Recoupment from Dedicated Schools Grant	<input type="text"/>	<input type="text"/>	<input type="text"/>
3.c Dedicated Schools Grant, amount brought forward	<input type="text"/>	<input type="text"/>	<input type="text"/>
4 School Standards Grants - including Personalisation	<input type="text"/>	<input type="text"/>	<input type="text"/>
5 School Development Grant	<input type="text"/>	<input type="text"/>	<input type="text"/>
6 Other Standards Fund Grants	<input type="text"/>	<input type="text"/>	<input type="text"/>
7 LSC funding	<input type="text"/>	<input type="text"/>	<input type="text"/>
8 Local Education Authority additional contribution	<input type="text"/>	<input type="text"/>	<input type="text"/>
9 Total funding supporting the Schools Budget (lines 3 to 8)	<input type="text"/>	<input type="text"/>	<input type="text"/>

SBS Table Notes
 Note that the information you provide in this section will be taken into account when returned to DCSF.

NOTES TO THE SCHOOLS BUDGET SUMMARY TABLE

This table provides a summary account of the main sources of funding provided by the DCSF 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 2008 - 11

These are the January 2008, January 2009 and January 2010 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 2008-11

The template will be pre-populated with the unit funding (funding per pupil) for 2008-09, 2009-10 and 2010-2011 as notified by the DCSF.

This is calculated by the DCSF 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 (2008-11)

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 2008-09 guaranteed unit funding (from 2 above)

LA's with falling rolls are protected by a 2% cash floor over their 2007-08 DSG.

Authorities will be notified of their final allocations of DSG for 2008-09 summer 2008.

3.b Academy: Estimated Recoupment from Dedicated Schools Grant

Enter here any amount which the authority expects to be recouped from its gross DSG allocation for the year in question for an academy converting from maintained school status in 2008. For years 2009-10 and 2010-11, estimated amounts relating to 2008 converters should be entered. However no attempt should be made in the 2008-09 statement to enter sums in the later years respect of academies which may convert in 2009 or 2010. See separate [DCSF guidance letter on recoupment for academy costs.](#)

3.c Dedicated Schools Grant, amount brought forward from 2008-11

The LA's estimate of the under or over spend of DSG in each year of the period. This under or over spend will result from two factors:

- 1) the difference between the final DSG and earlier estimates of DSG on which the Schools Budget was based;
- 2) An expected over spend 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 the funding periods 1, 2 & 3 2008-11.

5. School Development Grant

This is the authority's estimate of SDG for funding periods 1, 2 & 3 2008-11 (line 1.0.6 plus line 1.6.1 on Table 1).

Authorities will be notified of their final allocations of SDG for 2008-09 in June 2008.

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).

7. LSC Funding

Learning and Skills Council Grants supporting post 16 education.

- LAs will have to forecast LSC income for 2009-10 and 2010-2011 based upon the 2008-09 figures;
- 16-18 funding will continue to be paid through the LSC throughout the 3 years.

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 2009-10, 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 2009-10 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.dcsf.gov.uk/localauthorities/section52

2 OTHER EDUCATION AND COMMUNITY BUDGET

	Nursery (a)	Primary (b)	Secondary (c)	Special (d)	Gross (e)	Income (f)	Net (g)
SPECIAL EDUCATION							
2.0.1 Educational Psychology Service							
2.0.2 SEN administration, assessment and co-ordination							
2.0.3 Therapies and other health related services							
2.0.4 Parent partnership, guidance and information							
2.0.5 Monitoring of SEN provision							
2.0.6 Total Special Education							
Learner Support							
2.1.1 Excluded pupils							
2.1.2 Pupil support							
2.1.3 Home to school transport: SEN transport expenditure							
2.1.4 Home to school transport: other home to school transport expenditure							
2.1.5 Home to college transport: SEN transport expenditure							
2.1.6 Home to college transport: other home to college transport expenditure							
2.1.7 Education Welfare Service							
2.1.8 School improvement							
2.1.9 Total Learner Support							
ACCESS							
2.2.1 Asset management - education							
2.2.2 Supply of school places							
2.2.3 Music services (not Standards Fund supported)							
2.2.4 Visual and performing arts (other than music)							
2.3.1 Outdoor Education including Environmental and Field Studies (not sports)							
2.3.2 Total Access							
3 YOUTH AND COMMUNITY							
3.0.1 Youth Service							
3.0.2 Adult and Community learning							
3.0.3 Connexions							
3.0.4 Discretionary Awards							
3.0.5 Student Support under new Arrangements and Mandatory Awards							
3.0.6 Capital Expenditure from Revenue (CERA) (Youth & Community)							
3.0.7 Total Youth and Community							
4 YOUTH JUSTICE							
4.0.1 Secure accommodation (youth justice)							
4.0.2 Youth Offender Teams							
4.0.3 Other Youth Justice services							
4.0.4 Total Youth Justice							
5 CHILDREN'S AND YOUNG PEOPLE'S SERVICES							
Children Looked After							
5.0.1 Residential care							
5.0.2 Fostering services							
5.0.3 Other children looked after services							
5.0.4 Secure accommodation (welfare)							
5.0.5 Short breaks (respite) for looked after disabled children							
5.0.6 Children placed with family and friends							
5.0.7 Advocacy services for children looked after							
5.0.8 Education of looked after children							
5.0.9 Leaving care support services							
5.0.10 Total Children Looked After							
Children and Young People's Safety							
5.1.1 Child death review processes							
5.1.2 Preventative services (formerly the children's fund)							
5.1.3 LA functions in relation to child protection							
5.1.4 Local safeguarding children's board							
5.1.5 Total Children and Young People's Safety							

	Nursery (a)	Primary (b)	Secondary (c)	Special (d)	Gross (e)	Income (f)	Net (g)
Family Support Services							
5.2.1 Direct payments							
5.2.2 Short breaks (respite) for disabled children							
5.2.3 Home care services							
5.2.4 Equipment and adaptations							
5.2.5 Other family support services							
5.2.6 Substance misuse services (Drugs, Alcohol and Volatile substances)							
5.2.7 Contribution to health care of individual children							
5.2.8 Teenage pregnancy services							
5.2.9 Total Family Support Services							
Asylum seekers							
5.3.1 Asylum seeker services - children							
5.3.2 Unaccompanied asylum children							
5.3.3 Accommodation							
5.3.4 Assessment and care management							
5.3.5 Total Asylum Seekers							
Other Children's and Families Services							
5.4.1 Adoption services							
5.4.2 Special guardianship support							
5.4.3 Other children's and families services							
5.4.4 Total Other Children's and Families Services							
Children's Services Strategy							
5.5.1 Children's and young people's plan							
5.5.2 Children's workforce development strategy							
5.5.3 Partnership costs							
5.5.4 Central commissioning function							
5.5.5 Commissioning and social work							
5.5.6 Total Children's Services Strategy							
5.6.1 Capital Expenditure from Revenue (CERA) (Children's and young people's services)							
6 Local Authority Education Functions							
6.0.1 Statutory /Regulatory Duties							
6.0.2 Premature retirement costs / Redundancy costs							
6.0.3 Existing Early Retirement Costs (commitments entered into by 31/3/99)							
6.0.4 Residual pension liability (eg FE, Careers Service, etc.)							
6.0.5 Joint use arrangements							
6.0.6 Insurance							
6.0.7 Monitoring national curriculum assessment							
6.0.8 Total Local Authority Education Functions							
SPECIFIC GRANTS AND SPECIFIC FORMULA GRANTS							
6.1.1 School Development Grant - non-devolved							
6.1.2 Other Standards Fund Allocation - non-devolved							
6.1.3 Other Specific Grant							
6.1.4 Total Specific Grants							
6.2.1 Capital Expenditure from Revenue (CERA) (LA Education Functions)							
7.1.1 Total Schools Budget, Special Education, Learner Support, Access and Youth and Community Budget (Including CERA) (Lines 1.8.1 + 2.0.6 + 2.1.9 + 2.3.2 + 3.0.7)							
7.1.2 Total Youth Justice, Children and Young People's Services Budget (Including CERA) (lines 4.0.4 + 5.0.10 + 5.1.5 + 5.2.9 + 5.3.5 + 5.4.4 + 5.5.6 + 5.6.1)							
7.1.3 Total LA Education Functions Budget (Including CERA) plus (Lines 6.0.8 + 6.1.4 + 6.2.1)							
8 Total Education, Community, Youth Justice, Children and Young People's Services and Local Authority Education Functions Budget (lines 7.1.1 + 7.1.2 + 7.1.3)							
9 Capital Expenditure (excl.CERA)							
MEMORANDUM ITEMS							
10 Expenditure covered by LSC Grant - Include below the part of the expenditure recorded in individual lines in the Schools budget that is supported by the Learning and Skills Council.							
10a.1 SIXTH FORM - Allocation from LSC for 16+ funding for secondary schools (included in expenditure 1.0.1 column (c))							
10a.2 SIXTH FORM - Allocation from LSC for 16+ funding for special schools (included in expenditure 1.0.1 column (d))							
10b.1 Sixth form element included at 1.2.1 above for pupils with and without statements							
10b.2 Sixth form element included at 1.2.2 above for pupils with SEN, provision not included in line 1.2.1							
10b.3 Sixth form element included at 1.2.4 above for pupils at independent special schools and abroad							
10b.4 Sixth form element included at 1.2.6 above for pupils at independent schools (pupils without SEN)							
10c.1 LSC Threshold and Performance Pay Costs (included in expenditure at 1.0.1 columns c and d)							
10c.2 LSC Threshold and Performance Pay Costs (included in expenditure at 1.0.1 columns c and d)							

MEMORANDUM ITEMS

10 Expenditure covered by LSC Grant - Include below the part of the expenditure recorded in individual lines in the Schools budget that is supported by the Learning and Skills Council.

10a.1 SIXTH FORM - Allocation from LSC for 16+ funding for secondary schools (included in expenditure 1.0.1 column (c))

10a.2 SIXTH FORM - Allocation from LSC for 16+ funding for special schools (included in expenditure 1.0.1 column (d))

10b.1 Sixth form element included at 1.2.1 above for pupils with and without statements

10b.2 Sixth form element included at 1.2.2 above for pupils with SEN, provision not included in line 1.2.1

10b.3 Sixth form element included at 1.2.4 above for pupils at independent special schools and abroad

10b.4 Sixth form element included at 1.2.6 above for pupils at independent schools (pupils without SEN)

10c.1 LSC Threshold and Performance Pay Costs (included in expenditure at 1.0.1 columns c and d)

10c.2 LSC Threshold and Performance Pay Costs (included in expenditure at 1.0.1 columns c and d)

9 Capital Expenditure (excl.CERA)

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MEMORANDUM ITEMS

10 Expenditure covered by LSC Grant - Include below the part of the expenditure recorded in individual lines in the Schools budget that is supported by the Learning and Skills Council.

- 10a.1 SIXTH FORM - Allocation from LSC for 16+ funding for secondary schools (included in expenditure 1.0.1 column (c))
- 10a.2 SIXTH FORM - Allocation from LSC for 16+ funding for special schools (included in expenditure 1.0.1 column (d))

- 10b.1 Sixth form element included at 1.2.1 above for pupils with and without statements
- 10b.2 Sixth form element included at 1.2.2 above for pupils with SEN, provision not included in line 1.2.1
- 10b.3 Sixth form element included at 1.2.4 above for pupils at independent special schools and abroad
- 10b.4 Sixth form element included at 1.2.6 above for pupils at independent schools (pupils without SEN)

- 10c.1 LSC Threshold and Performance Pay Costs (included in expenditure at 1.0.1 columns c and d)
- 10c.2 LSC Threshold and Performance Pay Costs (included in expenditure at 1.0.1 columns c and d)

NOTES TO TABLE 1

LA Level Information

1. SCHOOLS BUDGET

Guidance for the completion of this table covers funding period 1 (2008-09), funding period 2 (2009-2010) and funding period 3 (2010-2011).

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.

Area Based Grants attributable to a particular category should also in general be included under the appropriate item header, but LAs should also note that the income **should not** be included as this grant should be treated as the Revenue Support Grant (RSG).

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 1.5.7.

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.

However, BACK PAY that is capitalised through Communities and Local Government (CLG) SHOULD BE INCLUDED

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 (37) 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.

Total (gross) Schools Standards Grant should agree with totals figure recorded in line (35) column (19) 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. Not including PRUs.

Total (gross) Schools Standards Grant (Personalisation) – Maintained schools should agree with totals figure recorded in line (35) column (20) 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.

This should not include funding for Academies, except for maintained schools converting to academies in the financial year being reported.

Total (gross) School Development grant should agree with figures recorded at line (35) column (22 and 23) 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 Standards Grant (Personalisation) 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.

This should not include funding for Academies, except for maintained schools converting to academies in the financial year being reported.

Capital expenditure (excluding CERA) from revenue should be reported at line 9.

Total (Gross) Standards Fund allocation – revenue should agree with figures recorded at line (35) column (24) on Table 2.

Please go to the following website for further detailed information regarding Standards Fund grants: www.teachernet.gov.uk/specificgrants200811

1.0.8 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 (25) on Table 2.

1.0.9 Expenditure for Education of children under 5s in Private/Voluntary/independent settings Include all expenditure (including funding provided by the LA) for private and independent voluntary providers, which falls within the scope of “nursery education” as defined in section 77 of the 2002 Act. The exception in the 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. LAs may also include cost of provision of the free entitlement for under 5s taking place in providers that are not maintained schools – but not strictly PVI’s (eg provision of the free entitlement at children centres).

1.1.1 Support for schools in financial difficulty Include funding retained in accordance with [paragraph 32 of Schedule 2 to the School Finance \(England\) Regulations 2008](#). Total (Gross) Support for Schools in Financial Difficulty should agree with figures recorded at line (44) column (26) on Table 2.

1.1.2 School-specific contingencies Include here expenditure as defined under [paragraph 36 \(d\) of Schedule 2 to the 2008 Regulations](#) for the previous financial year or under this paragraph for the previous funding period. This covers 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.

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 2008](#) 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 (eg named individuals) rather than delegated to schools.

Include only planned sixth form expenditure shown in memorandum line 10b.1.

Do not include administrative cost or recharges.

Recoupment transactions between authorities should be entered at line 1.2.7.

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 2.0.1) or behaviour support services (see line 1.3.2).

Include only planned sixth form expenditure shown in memorandum line 10b.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 Other Education and Community Budget 2.0.5 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 only planned sixth form expenditure shown in memorandum line 10b.3.

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 ([paragraph 36 \(e\) of Schedule 2 to the School Finance \(England\) Regulations 2008](#)).

1.2.6 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 **only** in memorandum line 10b.4.

1.2.7 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).

1.2.8 Contribution to combined budgets Expenditure under this heading should only reflect the contribution to a combined service approved by the schools forum ([paragraph 36 \(c\) of Schedule 2 to the School Finance \(England\) Regulations 2008](#)).

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 or SSG (Personalisation) for PRUs. Instead score at lines 1.0.3 and 1.0.5 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 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 35 to the School Finance \(England\) Regs 2008](#). Funding for Diplomas that has not been delegated to schools should be entered in this line too.

1.3.5 Central expenditure on Education of Children under 5s This line may be used for central expenditure (ie that retained by the LA) specifically in support of private/voluntary/independent settings or children in them but should not include provision of free entitlement in non-maintained providers which should be shown in line 1.0.9. However similar funding retained for pupils in maintained nursery provision is split across the headings it relates to eg Behaviour Support, and this approach may be taken if preferred. The Department asks LAs not to mix these approaches:

- either put all the funding retained in support of PVI settings or children in them here, or attribute all of it across other headings in the Schools Budget;
- Only include Surestart grant if it relates purely to education.

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 grant for School Lunch.**

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

And Expenditure on library services for primary and special schools, except that such expenditure may not be deducted where—

- (a) funding for library services in respect of a particular school was delegated before April 1999 and remains delegated; or
- (b) the governing body of any primary or special school has elected to receive funding for library services as part of their school's budget share.

Where a local education authority deduct funding under this paragraph, they must notify the governing body of each school not receiving funding for library services in its budget share of the amount attributable to library services for that school. They must also allow the governing bodies of these schools to determine whether the expenditure on library services in respect of their school is to be spent by the authority in providing library services to the school themselves or by the authority in procuring library services from another local authority.

1.5.3 School Admissions Line 1.5.3 should include expenditure incurred in connection with the Authority's functions under section 85A of the 1998 Act (under s46 2002 Act). This includes the administration of the system of admissions of pupils to schools including expenditure incurred in:

- o carrying out consultations under section 89(2) of the 1998 Act, establishing, maintaining and consulting with representative bodies for the purposes of admissions;
- o 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.

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

1.5.5 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 2008](#) 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.

1.5.6 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).

1.5.7 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 2008](#) 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.

1.5.8 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.

1.5.9 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 36 \(b\) of Schedule 2 to the School Finance \(England\) Regulations 2008](#)).

1.6.1 School Development Grant – Non-Devolved Include School Development Grant allocations not yet planned to be devolved to schools. Do not include expenditure from Area Based Grant.

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 or expenditure from Area Based Grant.

Capital expenditure should be reported at line 9.

Do not include any grant supported capital expenditure (such as devolved formula capital): these should be included in the capital line 9.

1.6.3 Other specific grants Other specific grants, whether devolved or not devolved to schools, not included in lines 1.0.2 to 1.0.7, 1.6.1 and 1.6.2.

The cost of administration of these grants should be entered at line 6.1.2.

Do not include any grant supported capital expenditure. This should be included in the capital line 9.

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

1.6.4 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).

1.7.2 Prudential Borrowing Costs Enter here expenditure incurred in borrowing money under [paragraph 36 \(a\) of Schedule 2 to the School Finance \(England\) Regulations 2008](#).

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 OTHER EDUCATION AND COMMUNITY 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.

SPECIAL EDUCATION

2.0.1 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.

2.0.2 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.

2.0.3 Therapies and other Health Related Services Costs associated with the provision or purchase of speech, physiotherapy 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.

2.0.4 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.

2.0.5 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 2.0.2.

2.0.6 Total Special Education Formulae calculate the aggregate of lines 2.0.1 to 2.0.5 in columns (e) to (g).

LEARNER SUPPORT

2.1.1 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.

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

2.1.3 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

2.1.4 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.

The following activities should be included:

- 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
- discretionary travel to colleges or universities providing Further or Higher Education

2.1.5 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.

2.1.6 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.

2.1.7 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 5.1.3.

2.1.8 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).

2.1.9 Total Learner Support Formulae calculate the aggregate of lines 2.1.1 to 2.1.8 in columns (e) to (g).

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:

2.2.1 Asset Management - Education 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.

2.2.2 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.

2.2.3 Music services (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.

2.2.4 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.

2.3.1 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.

2.3.2 Total Access Formula calculates the aggregate of entries in lines 2.2.1 to 2.3.1.

3 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.

3.0.1 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.

3.0.2 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.

3.0.3 Connexions includes delivery of Connexions services, "Section 140" assessments of young people with learning difficulties and Careers Service functions for young people".

3.0.4 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).

3.0.5 Student Support under New Arrangements and Mandatory Awards

- **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.
- **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.

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

3.0.7 Total Youth and Community Formula calculates the aggregate of the entries in lines 3.0.1 to 3.0.6.

YOUTH JUSTICE

Include the costs of services related to young offenders.

4.0.1 Secure accommodation (youth justice) Include the costs of providing or purchasing secure accommodation (except remand foster care in other youth justice services) for children who pose a risk to themselves, to others or have a security requirement placed on them for youth justice reasons under s53 of the Children & Young Persons Act 1933. Include all other remand facilities for a young offender, eg under s97 of the [Crime and Disorder Act 1998](#).

4.0.2 Youth Offender Team Include the costs of social services staff and support facilities for youth offender teams under the [Crime and Disorder Act 1998](#).

4.0.3 Other Youth Justice Services Include:

- Community services costs.
- Remand fostering costs, ie payments to carers and supervision costs where a court has made an order that an alleged young offender should be held securely in the community rather than being placed in an institution.
- Bail support schemes
- Other youth justice costs.

4.0.4 Total Youth Justice Formula calculates the aggregate of the entries in lines 4.0.1 to 4.0.3.

5 CHILDREN'S AND YOUNG PEOPLE'S SERVICES

Children Looked After

Include the costs of looking after children for continuous periods of more the 24 hours.

5.0.1 Residential care Include expenditure on residential care in Voluntary Children's and Registered Children's Homes as defined in [Children Act 1989](#). This includes:

- Associated independent visitor costs and relevant contact payments under sections [20/34 of the Children Act 1989](#).
- Homes where education is provided, but does not attract education department funds.
- Boarding schools. Include the social services share of the costs of Community Homes with Education provision and the social services element of accommodating children with special education needs in schools where the education element is met by the education department. Note: the funding of the children's education is recorded in the Education SEA.

Exclude expenditure costs for:

- Short breaks for looked after disabled children.
- Mother and baby homes (included in Other Children Looked After Services).

- Secure units attached to Community Homes (include in Secure Accommodation (Welfare) or the Secure Accommodation (Justice) sub-division of Youth Justice).
- Respite care for those children not meeting the definition of children looked after..

Should explicitly exclude short breaks for looked after disabled children.

5.0.2 Fostering services Include all in-house provision, fostering services purchased externally, fees and allowances paid to foster parents and the costs of social worker and other support staff who support foster carers. Include:

- Mainstay placements
- Link placements
- Permanence placements
- Temporary /respite fostering
- Placements with relatives, other than a parent, under foster care arrangements (see Other Children looked after services)
- Placed with approved prospective adopters pending the making of an adoption order under the [Adoption and Children Act 2002](#)
- Associated independent visitor costs and relevant contact payments under sections [20/34 of the Children Act 1989](#).

Exclude remand fostering (other youth justice services) and social work costs related directly to the fostered children (children's Services-Commissioning and Social Work) and short breaks (respite) for looked after disabled children.

5.0.3 Other children looked after services Include support to looked after young people:

- In NHS/other establishments providing nursing/medical care
- Residential, respite and emergency nights in residential beds at family centres
- In lodgings or hostels
- In mother and baby homes
- Living independently in flats, beds and breakfast establishments or with friends
- In residential employment
- Placed with parent or person with parental responsibility
- Independent visitor costs and relevant contact payments under sections [20/34 of the Children Act 1989](#) not included under Children's homes or Fostering services)

5.0.4 Secure accommodation (welfare) Include the costs of providing or purchasing secure accommodation for children who need to be placed for welfare reasons in a secure children's home under [section 25 of the Children Act 1989](#).

5.0.5 Short breaks (respite) for looked after disabled children Include all provision for short-breaks (respite) services for disabled children who are deemed looked after. Include:

- short breaks utilising a residential setting
- family based overnight and day care short break services - including those provided through contract and family link carers;
- sitting or sessional short break services in the child's home, or supporting the child to access activities in the community.

Exclude any break exceeding 28 days continuous care; costs associated with providing disabled children's access to residential universal services.

Note: By definition a child must be provided with accommodation for a continuous period of more than 24 hours before that child can be defined as being a Looked After Child (LAC) under the [Children Act 1989 Section 20 and 21](#). If the provision period is under 24 hours then that child is not a LAC and the associated costs should be recorded in the Family Support Services section.

5.0.6 Children placed with family and friends Where children do not live with their birth parents it is not uncommon for them to be placed with family and friend carers. Include here expenditure on the authority's children placed with family and friends functions under the [Children Act 1989](#).

5.0.7 Advocacy services for children looked after Include here expenditure on Advocacy services for children looked after.

5.0.8 Education of looked after children Include here expenditure on the services provided to promote the education of the children looked after by your authority (e.g. looked after children education service teams and training for designated teachers). Individual support for children looked should not be included as it will be included within section 5.0.3. Exclude any funding delegated to schools for looked after children.

5.0.9 Leaving care support services Include here the authority's leaving care support services functions under the [Children \(Leaving Care\) Act 2000](#).

5.0.10 Total Children Looked After Formula calculates the aggregate of entries in lines 5.0.1 to 5.0.9.

Children and Young People's Safety

5.1.1 Child death processes Expenditure on the authority's functions under the [Children Act 2004](#) (as prescribed in chapter 7 of Working Together to Safeguard Children, 2006). This includes all authority funded activity to set up, to be responsible for the chairing of and organisational/admin support to Child Death Overview Panels; to respond to, enquire into and evaluate each unexpected death of a child, and to review all child deaths in the authority area (and other areas, if relevant) to determine trends and patterns to avoid future deaths.

5.1.2 Preventative services (formerly the children's fund) Include here expenditure on preventative services for children aged 5-13 years.

Preventative services are those that are centred around the prevention of bad or poor outcomes for children and focus on early intervention.

Early intervention means before a child's difficulties reach the stage where statutory services are required by law to intervene, but where there are risks which make this a probability.

5.1.3 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 Education Act 2002 and other functions relating to child protection.

5.1.4 Local safeguarding children's board Include here expenditure on the authority's Local safeguarding children's board functions under the [Children Act 2004](#) and the [Local Safeguarding Children Boards Regulations 2006](#).

5.1.5 Total Children and Young People's Safety Formula calculates the aggregate of entries in lines 5.1.1 to 5.1.4.

FAMILY SUPPORT SERVICES

Include statutory services provided to children in need and voluntary aid to other children.

5.2.1 Direct payments Include the value of direct payments made to 16 and 17 year olds who are disabled [under s17\(10\) of the Children Act 1989](#) or who act as carers for the purchase of care services. Also include the costs of administering the payments to the 16 and 17 year olds.

5.2.2 Short breaks (respite) for disabled children Include all provision for short-breaks (respite) services for disabled children in need but not looked after. Include the costs of:

- short breaks utilising a residential setting - including overnight stays, day care and sessional visits to the setting;
- family based overnight and day care short break services - including those provided through contract and family link carers;
- sitting or sessional short break services in the child's home, or supporting the child to access activities in the community.

Exclude short breaks for looked after disabled children (see 5.0.5); any break exceeding 28 days continuous care; costs associated with providing disabled children's access to universal day services such as formal childcare, youth clubs, or extended school activities.

5.2.3 Home care services Include home care provided to help carer look after a child at home. For example:

- Home helps
- Domiciliary care assistants
- Others providing non-therapeutic support
- Support or payments to voluntary workers/organisations providing home care services.
- The costs of the administration of home care for children.

Exclude Home care services provided for short break for disabled children (see 5.2.2)

5.2.4 Equipment and adaptations Include Children's Services contribution to:

- Adaptations to homes to help children remain at home
- Disability equipment for children, including wheelchairs.
- Special telephones for the use of children
- Other communications and community equipments
- Stores, delivery and other associated costs.

Exclude contributions by the Housing service, Adult Social Care service and local NHS services.

5.2.5 Other family support services Include:

- [Children Act 1989 section 17](#) payments or gifts in kind to safeguard and promote the welfare of children in need.

- Community support workers (peripatetic support staff who supervise children living in the community and liaise with other agencies, CPNs etc), outreach workers, family support or aid workers and others whose duties do not fit the home care definition given in DH return HH1.
- Expenditure on support for carers rather than clients (including young carers) that is not included in any of the other divisions of service.
- Family contact supervision.
- Residence orders paid for.

5.2.6 Substance misuse services (Drugs, Alcohol, and Volatile substances) include here all expenditure on implementing local young people's substance misuse strategies, to include the cost of specialist substance misuse treatment services and placements for under 18s, and targeted prevention initiatives.

5.2.7 Contribution to health care of individual children Include here expenditure where there is a need to support a child. This includes non statutory innovative initiatives or pilot programmes eg family nurse partnerships. These could be initiatives to be funded privately by the local authority or jointly by the local authority or primary care trust.

5.2.8 Teenage pregnancy services Includes the cost of implementing and coordinating local teenage pregnancy strategies to reduce under 18 conceptions and to improve outcomes for teenage parents and their children reflecting the DfES planning guidance *Teenage Pregnancy Next Steps: Guidance for Local Authorities and Primary Care Trusts on Effective Delivery of Local Strategies* (July 2006) and the DCSF and DH planning guidance *Teenage Parents Next Steps: Guidance for Local Authorities and Primary Care Trusts* (July 2007).

5.2.9 Total Family Support Services Formula calculates the aggregate of the entries in lines 5.2.1 to 5.2.8

ASYLUM SEEKERS

Include all services to asylum seeker children.

5.3.1 Asylum seekers services – children Include here planned expenditure of those asylum seeking children who are not looked after, as your guidance indicates that costs for asylum seekers who are looked after would be distributed amongst the placement and other looked after child costs under 5.0

5.3.2 Unaccompanied asylum children Include the costs of finding accommodation, ensuring education, etc, including the costs of peripatetic support workers and grants to voluntary organisations that support unaccompanied children. (NB this excludes unaccompanied asylum-seeker children who meet the definition of Children Looked After).

5.3.3 Accommodation Include the cost of accommodation for Asylum seekers who are not looked after in residential and foster care.

5.3.4 Assessment and care management Include the costs of staff support for Asylum Seekers who are looked after/care leavers and costs for others ie this would include providing information, advice and guidance.

5.3.5 Total Asylum Seekers Formula calculates the aggregate of entries in lines 5.3.1 to 5.3.4.

OTHER CHILDREN'S AND FAMILIES SERVICES

5.4.1 Adoption services Include adoption allowances paid and other staff and overhead costs associated with adoption **including** the costs of social workers seeking new and supporting existing adoptive parents.

Adoption support services are defined as:

- Financial support;
- Services to enable groups of adoptive children, adoptive and natural parents or former guardians of an adoptive child to discuss matters relating to adoption;
- Assistance, including mediation services, in relation to contact between an adoptive child and a natural parent, natural sibling, former guardian or a related person;
- Therapeutic services for the adoptive child;
- Assistance to ensure the relation between an adopted child and his or her adoptive parents continue, (includes training for adoptive parents to meet any special needs of the child);
- Respite care
- Assistance before and after the adoption order, where the placement/arrangement is in danger of disrupting;
- Counselling, advice and information.

Refer to the [Adoption Support Services Regulations 2005](#) for further information.

Provision of adoption support is based on assessed needs. Financial payments are made depending on the needs of the child and are means-tested. Children are placed with approved prospective adopters under the [Adoption and Children Act 2002 and the Adoption Agencies Regulations 2005](#). This is the provision of care and accommodation of children placed for adoption under the Adoption Agencies Regulation 1983. It also covers payments made, in accordance with the [Adoption Allowance Regulations 1991](#), to a family after an adoption order has been made.

Exclude the costs of children placed for adoption (see fostering services) and social work costs directly relating to the adopted children (see Children's services strategy – Commissioning and Social work).

5.4.2 Special guardianship support Include financial support paid to Special Guardianship families under the [Special Guardianship Regulations 2005](#) and other staff and overhead costs associated with Special Guardianship Orders.

5.4.3 Other children's and families services Include:

- Grants to voluntary organisations that cannot be specifically placed under another children's heading.
- Counselling services
- Generic services in support of children that abuse substances not included in the division of service above.

5.4.4 Total Other Children's and Families Services Formula calculates the aggregate of entries in lines 5.4.1 to 5.4.3.

CHILDREN'S SERVICES STRATEGY

5.5.1 Children's and young people's plan This should include developing, conducting and analysing the results of a needs assessment against the five Every Child Matters Outcomes, consulting the full range of partners, including schools as required. It also includes production, publication and distribution of the CYPP and all work associated with annual reviews.

5.5.2 Children's workforce development strategy Covers Workforce Planning /Investment in Training /IiP etc. Children's Social Care Workforce Grant- The social care workforce grant is for the training and development of social care staff The funds are provided for developing NVQ qualifications and continuous professional development; to increase the effectiveness of human resources management; tackle the serious problems of recruitment and retention of staff; and to assist in the reform of service provision through remodelling and improving multi-agency working.

5.5.3 Partnership costs Includes Multi-Agency working – contributions from LA to partnership manager and other costs. Would not include pooled budget contributions for specific front line services.

5.5.4 Central commissioning function Enter the cost of operating a central function, or a central unit, to commission services for children, young people and families. This should include the costs of the following commissioning processes:

- Understanding and assessing needs such as the collection and analysis of relevant data, participation with stakeholders particularly children, young people and families, and development of needs assessments (including joint strategic needs assessments)
- Service planning and design including engagement with providers and market development activity
- Procurement and contracting of services
- Reviewing and monitoring of services in order to support better commissioning going forwards

Also include any expenditure on services that are bought in from outside the local authority to support the central commissioning function.

Where joint commissioning units have been set up, e.g. between the local authority and the primary care trust, the overall costs of maintaining the joint unit should be given.

But exclude the costs of the actual services commissioned as these will be covered elsewhere in the return and also exclude the costs of wider strategic planning activities such as the production of a Children's Plan

5.5.5 Commissioning and social work Social workers are directly involved with the care of children and with the commissioning of services for children. Include most of the direct social work costs and the commissioning costs for Children's Services here.

Also include the processes for assessing need, determining and defining the service to be provided and reviewing the quality of and continued relevance of that care for Children. Also include:

- field social work costs (inc. Hospital Social Workers).
- occupational Therapy Services to Children.
- relevant support staff costs.
- the costs of attending, administering and facilitating the local Area Child Protection Committee (ACPC).
- child protection social work costs.

Exclude Social Work costs in support of foster carers and adoptive families and with asylum seekers' children.

5.5.6 Total Children's Services Strategy Formula calculates the aggregate of entries in lines 5.5.1 to 5.5.5

5.6.1 Capital Expenditure from Revenue (CERA) (Children's and young people's services)

6 LOCAL AUTHORITY EDUCATION FUNCTIONS

Includes Education Management, Service Strategy, Support Services and Management Costs.

6.0.1 Statutory / Regulatory Duties Include the whole of the Director of Children Services and strategic planning/ other functions of the Senior Management Team including Children's Social Care Assistant Director, Audit and Statutory Returns.

- 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 4 of Part 2 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;
- the authority's monitoring of compliance with the requirements of their financial scheme prepared under section 48 of the 1998 Act, and any other requirements in relation to the provision of community facilities by governing bodies under section 27 of the 2002 Act;
- 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;
- the authority's functions under regulations made under [section 44 of the 2002 Act](#);
- 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 other paragraphs of [Schedule 1 to the School Finance \(England\) Regulations 2008](#). 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, publication, consultation upon and review of a children and young people's plan under the [Children and Young People's Plan \(England\) Regulations 2005](#);
- 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) and 4(4a) 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 in respect of the functions of an appropriate body under regulations pursuant to [section 19\(2\)\(g\) of the Teaching and Higher Education Act 1998](#);
- 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 on insurance, other than for liability arising in connection with schools or school premises.
- Expenditure in connection with powers and duties performed under Part 2 of the Children and Young Persons Act 1933 (Enforcement of, and power to make byelaws in relation to, restrictions on the employment of children).

6.0.2 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.

6.0.3 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.

6.0.4 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.

6.0.5 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.

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

6.0.7 Monitoring national curriculum assessment Expenditure on monitoring National Curriculum assessment arrangements required by orders made under section section 87 of the 2002 Act.

6.0.8 Total Local Authority Education Functions Formula calculates the aggregate of entries in lines 6.0.1 to 6.0.7.

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 6.0.1 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

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

6.1.2 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 or expenditure from Area Based Grant.

Capital expenditure should be reported at Line 9.

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

6.1.3 Other specific grants - Education grants Other specific grants, whether devolved or not devolved to schools not included in lines 6.1.1 and 6.1.2. **Not** grants relating to childcare.

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.

6.1.4 Total Specific Grants Formula calculates the aggregate of the entries in lines 6.1.1 to 6.1.3.

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

7.1.1 Total Schools Budget, Special Education, Learner Support, Access and Youth and Community Budget (Including CERA) (Lines 1.8.1 + 2.0.6 + 2.1.9 + 2.3.2 + 3.0.7)

7.1.2 Total Youth Justice, Children and Young People's Services Budget (including CERA) (lines 4.0.4 + 5.0.10 + 5.1.5 + 5.2.9 + 5.3.5 + 5.4.4 + 5.5.6 + 5.6.1)

7.1.3 Total LA Education Functions Budget (Including CERA) plus (Lines 6.0.8 + 6.1.4 + 6.2.1)

8 Total Education, Community, Youth Justice, Children and Young People's Services and Local Authority Education Functions Budget (lines 7.1.1 + 7.1.2 + 7.1.3)

9 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, 3.0.6 , 5.6.1 or 6.2.1 (capital expenditure from revenue).

Show here any grant-supported capital expenditure, for example, that supported through the grant for Harnessing Technology in Schools or Devolved Formula Capital.

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***

10 EXPENDITURE COVERED BY LSC GRANT - Include below the part of the expenditure recorded in individual lines in the Schools Budget that is supported by the Learning and Skills Council.

10a.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.

10a.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.

10b.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.

10b.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.

10b.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.

10b.4 SIXTH FORM – Element included at 1.2.6 above for pupils at independent schools (without SEN) Enter in columns (c), (d) and (f) the part of the amount referred to in note 1.2.6 relating to the funding of Sixth Form pupils without statements of special educational need at independent schools and supported by grant from the LSC.

10c.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.

10c.2 LSC Threshold and Performance Pay Costs (included in expenditure at 1.0.1 columns (c) & (d)). Enter at columns (c) and (d) the **non-delegated** (devolved) amount of Threshold and Performance Pay Costs from the LSC allocation.

CENTRAL EXPENDITURE LIMIT TABLE FUNDING PERIODS 1,2 & 3 - 2008-09 TO 2010-2011

Children, Schools and Families Financial Data Collection

YEAR	2008-09 to 2010-2011	Local Education Authority Name	Local Education Authority Number	E-Mail Address:
CONTACT	TEL.	Version No	Completion Date:	
Central Expenditure Limit =		(A+B)/(C+D)	must be greater than or equal to E/F	Schools Budget = DSG + LSC + LA Contributions

		2008-09	2009-10	2010-11	SECTION 52 Reference
Individual Schools Budget (pre 16)	i)	100,000			Table 1 line:1.0.1 less ii), iii) & iv) below
Post 16 funding from the LSC delegated to schools	ii)	10,000			Table 2 line (35) column 5
Local Authority Contribution (delegated to schools)	iii)	0			SBS table line 8 less vi) below
DSG carry forward (delegated to schools) (may be positive or negative)	iv)	0			SBS table line 3c less vii) below
Sum of i) ii) iii) and iv)	A	110,000	0	0	
Private, Voluntary and Independent Providers	B	12,000			Table 1 line:1.0.9
A + B		122,000	0	0	
Other centrally retained budgets (excluding those specified above)	v)	4,200			Table 1 lines 1.1.1 to 1.5.9 inclusive + 1.7.1 + 1.7.2
Local Authority Contribution (as part of the centrally retained budget)	vi)	0			SBS table line 8 less iii) above.
DSG carry forward (not delegated to schools) (may be positive or negative)	vii)	0			SBS table line 3c less iv) above
TOTAL PROPOSED SCHOOLS BUDGET	E	126,200	0	0	
		2007-08	2008-09	2009-10	
Individual Schools Budget (pre 16)	viii)	97,000			Table 1 line:1.0.1 less ix), x) & xi) below
Post 16 funding from the LSC delegated to schools	ix)	9,700			Table 2 line (35) column 5
Local Authority Contribution (delegated to schools)	x)	0			SBS table line 8 less xiii) below
DSG carry forward (delegated to schools) (may be positive or negative)	xi)	0			SBS table line 3c less xiv) below
Sum of viii) ix) x) and xi)	C	106,700	0	0	
Private, Voluntary and Independent Providers	D	10,000			Table 1 line:1.0.9
C + D		116,700	0	0	
Other centrally retained budgets (excluding those specified above)	xii)	4,000			Table 1 lines 1.1.1 to 1.5.9 inclusive + 1.7.1 + 1.7.2
Local Authority Contribution (as part of the centrally retained budget)	xiii)	0			SBS table line 8 less x) above.
DSG carry forward (not delegated to schools) (may be positive or negative)	xiv)	0			SBS table line 3c less xi) above
TOTAL SCHOOLS BUDGET	F	120,700	0	0	
Percentage Increase in ISB and PVI (A+B)-(C+D) / (C+D)		4.5%	0.0%	0.0%	
Percentage Increase in Schools Budget (E-F)/F		4.6%	0.0%	0.0%	
Has the Central Expenditure Limit been breached?		Yes	No	No	
Where a breach is shown, has this been agreed with the Schools Forum					
Date and Minute of meeting					

TECHNICAL GUIDANCE NOTE: CENTRAL EXPENDITURE LIMIT 2008-09/ 2009-10/ 2010-2011

Introduction

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

<http://www.teachernet.gov.uk/docbank/index.cfm?id=12226>

The regulations governing the operation of the CEL can be found in regulation 7 of the Schools Finance (England) Regulations 2008. The regulations are at:

www.teachernet.gov.uk/schoolfundingframework/

The calculation

The calculation has been turned round and greatly simplified. It now requires that the individual schools budget, plus funding for PVI providers, must increase by at least the same percentage as the schools budget as a whole. The implication of this is that the centrally retained funding cannot increase by **MORE** than the same percentage as the schools budget as a whole.

So what authorities will now need to ask their Schools Forums to do, where the authority believes it cannot comply with the limit, is to agree that the ISB/PVI total should increase by a lower percentage than the Schools Budget as a whole. The authority will need to propose an alternative percentage increase for the ISB/PVI total, with reasons, and the Forum will be able either to agree or decline this proposition. As before, the authority can ask the Secretary of State for a decision where the Forum does not agree its proposition for a lower increase.

The calculation needs to be performed for all three funding periods (funding period 1 is the financial year 2008-09, funding period 2 is 2009-10, and funding period 3 is 2010-11).

The calculation is now:

$(a + b)/(c + d)$ is greater than or equal to e/f

where:

(a) is the proposed Individual Schools Budget including funding from the LSC and any local authority contribution that is delegated or carry forward of DSG from the previous year (whether positive or negative) applied to the ISB in the funding period (1, 2 or 3);

(b) is the proposed funding for PVIs in the funding period (1, 2 or 3) line 1.0.9 only;

(c) is the Individual Schools Budget including funding from the LSC and any local authority contribution that is delegated or carry forward of DSG from the previous year (whether positive or negative) applied to the ISB in the base year (2007-08, funding period 1 or 2);

(d) is funding for PVIs in the base year (2007-08, funding period 1 or 2);

(e) is the total proposed Schools Budget in the funding period (1, 2 or 3);

(f) is the total Schools Budget in the base year (2007-08, funding period 1 or 2). This should be the actual Schools Budget where known

The regulations define the Schools Budget as being net of all specific grants, fees and charges; but gross of the Dedicated Schools Grant and LSC funding.

The legal arrangement in the regulations has been kept as simple as possible, without any exemptions being written in. Where, for example, the opening of one or more academies reduces the ISB, the authority will need to explain to its Forum:

- what has happened and what impact this has on central as opposed to delegated funding;
- to obtain the Forum's agreement to a breach of the limit where necessary.

Changes to funding for sixth forms could also require authorities to request agreement to a breach of the limit. Likewise, if an authority adds funding from its own resources to the DSG so as to spend it centrally, it will need to explain this for the Forum and if necessary obtain sanction for a breach of the limit. The arrangements in the regulations will require LAs to be transparent about all aspects that affect the CEL, even where these may be unavoidable.

EARLY YEARS : FUNDING PERIOD 1 - 2008-09

Children, Schools and Families Financial Data Collection					Annex to Table 1: Early Years Expenditure		
YEAR	2008-09	Local Education Authority Name		Local Education Authority Number		E-Mail Address	
CONTACT		TEL		Version No		Completion Date	

EARLY YEARS EXPENDITURE ON THE FREE ENTITLEMENT

Expenditure on the free entitlement delegated to early years providers

EY1.1 Maintained nursery schools	
EY1.2 Maintained nursery classes in primary schools	
EY1.3 Private, Voluntary and Independent Providers	
EY1.4 Total 2008-09 expenditure on the free entitlement delegated to early years providers	

Method of counting children for funding the free entitlement

EY2.1 Maintained nursery schools	
EY2.2 Maintained nursery classes in primary schools	
EY2.3 Private, Voluntary and Independent Providers	

Hourly rate at which the Local Authority funds providers for the free entitlement

EY3.1 Maintained nursery schools	
EY3.2 Maintained nursery classes in primary schools	
EY3.31 Private, Voluntary and Independent Providers (average rate)	
EY3.32 Private, Voluntary and Independent Providers (minimum rate)	
EY3.33 Private, Voluntary and Independent Providers (maximum rate)	

Central Expenditure in respect of the free entitlement to early years

EY4.1 Maintained nursery schools	
EY4.2 Maintained nursery classes in primary schools	
EY4.3 Private, Voluntary and Independent Providers	
EY4.4 Total 2008-09 central expenditure in respect of early years education	

January 2008 pupil count: children accessing the free entitlement (PTE)

EY5.1 Maintained nursery schools	
EY5.2 Maintained nursery classes in primary schools	
EY5.3 Private, Voluntary and Independent Providers	
EY5.4 Total 2008-09 children accessing the free entitlement (PTE)	

NOTES TO EARLY YEARS ANNEX

The Authority must provide an analysis of the Net planned expenditure for its Early Education provision using the Early Years Annex to Table 1. This table will show in detail the planned expenditure on the free entitlement to early years as recorded in the Schools Budget on Table 1.

This table is intended to collect data to monitor the roll out of the single formula in light of recent funding reforms and to provide transparent comparative data for benchmarking purposes.

EY1. Expenditure delegated to early years providers

EY1.1 Maintained nursery schools – planned expenditure direct to maintained nursery schools on children accessing the free entitlement. This should include the nursery ISB from Table 1 as well as any funding from the Standards Fund that is given directly to maintained nursery schools for the free entitlement.

EY1.2 Maintained nursery classes in primary schools – planned expenditure direct to maintained nursery classes in primary schools on children accessing the free entitlement. This should include planned expenditure on nursery classes recorded in the primary ISB from Table 1 as well as any relevant funding from the Standards Fund that is given directly to maintained nursery classes in primary schools for the free entitlement.

EY1.3 Private, Voluntary and Independent Providers – planned expenditure direct to PVI provider. This should include planned expenditure recorded in line 1.0.9 on Table 1 as well as any relevant funding from the Standards Fund that is given directly to PVI providers for the free entitlement.

EY1.4 Total 2008-09 expenditure delegated to early years providers – sum of rows 1.1 to 1.3.

EY2. Method of counting children for funding the free entitlement – please select from the appropriate answer from the drop down menu to indicate how you fund the free entitlement in each type of setting e.g. number of places, headcount, sessions etc.

EY3. Hourly rate at which the Local Authority funds providers for the free entitlement – please enter the hourly rate at which the local authority funds the free entitlement in each type of setting. To calculate an estimated hourly rate divide the annual planned expenditure per pupil by the relevant number of hours e.g. if an LA allocates an average amount of £2375 per pupil to children in maintained nursery schools and offers 475 hours (12.5 hours, 38 weeks a year) the approximate hourly rate would be £5. For Private, Voluntary and Independent providers, please also provide the minimum and maximum hourly rate.

EY4. Central Expenditure in respect of early years education

EY4.1 Maintained nursery schools – planned central expenditure (i.e. that retained by the LA) on children accessing the free entitlement in maintained nursery schools.

EY4.2 Maintained nursery classes in primary schools – planned central expenditure (i.e. that retained by the LA) on children accessing the free entitlement in maintained nursery classes in primary schools.

EY4.3 Private, Voluntary and Independent Providers – planned central expenditure (i.e. that retained by the LA) on children accessing the free entitlement in PVI providers. This should include planned expenditure recorded in line 1.3.5 on Table 1. Only expenditure in relation to the free entitlement should be recorded here. This is not about all grants in relation to under-5 provision.

EY4.4 Total 2008-09 central expenditure in respect of early years education – sum of rows 4.1 to 4.3.

EY5. January 2008 pupil count: children accessing the free entitlement

Please use this section to show how many part time equivalent (PTE) funded pupils relate to the planned expenditure in sections 1 to 4 for each type of provision.

Authorities have previously calculated PTE pupil numbers by dividing the number of sessions per child by 5. That was based on a free entitlement of 5 sessions per week at 2.5 hours each. A number of authorities are offering the free entitlement more flexibly in 2008-09, with different session lengths and a free entitlement increased from 12.5 to 15 hours per week: by 2010-11 all authorities will be offering the free entitlement in this way. We will therefore need to change the way in which PTEs are calculated. From 2008-09 onwards all authorities should calculate PTEs by dividing the number of hours taken up by each child accessing the free entitlement by 12.5. If a child is accessing 15 hours of free entitlement per week, they will be recorded as 1.2 PTE.

YOUTH SERVICE ANNEX: FUNDING PERIOD 1 - 2008-09

Children, Schools and Families Financial Data Collection **Annex to Table 1: Youth Service**

YEAR	2008-09	Local Education Authority Name		Local Education Authority Number		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 3.0.1, Net)					
Capital (Table 1, Line 3.0.6, 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 3.0.1 and the Youth Service elements (CERA) of 3.0.6 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.

Staff Training

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 3.0.1 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 3.0.6 of the Section 52. Again this will show the budget voted by the Local Authority from its resources to its Youth Service.

Line 3.0.6 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.

TABLE 2: FUNDING PERIOD 1 - 2008-09

Children, Schools and Families Financial Data Collection				
YEAR	2008-09	Local Education Authority Name	Local Education Authority Number	E-Mail Address
CONTACT	Ful No.	Version No.	Completion	

(1) School name	(2) DCSF No.	(3) Total age-weighted funding £	(4) Total Additional Pupil Led Funding £	(5) Total LSC Funding £	(6) Total AEN - Learning needs associated with EAL £	(7) Total AEN - Identified Special Educational Needs (per pupil) £	(8) Total Special Educational Needs (per pupil) £	(9) Total AEN - Other learning needs £	(10) Total AEN Social Need £	(11) Total Specific factors (including pupil) £	(12) Total School-specific factors (including pupil) £	(13) Total Budget adjustments £	(14) Minimum funding guarantee £	(15) TOTAL BUDGET SHARE	(16) January 2008 Pupil Count (FTS registered pupils)	(17) £ per pupil	(18) MFG Variation Applied	Memorandum items									
																		(19) SCHOOL STANDARDS GRANT	(20) SCHOOL STANDARDS PERSONALISATION	(21) SCHOOL DEVELOPMENT GRANT - MAIN 2007-08	(22) SCHOOL DEVELOPMENT GRANT - MAIN 2008-09	(23) SCHOOL DEVELOPMENT GRANT - OTHER 2008-09	(24) OTHER STANDARDS FUND ALLOCATION	(25) THRESHOLD AND PERFORMANCE PAY	(26) SUPPORT FOR SCHOOLS IN FINANCIAL DIFFICULTY	(27) NOTIONAL SEN BUDGET	(28) LSC Pupils (January 2008)
Nursery / Primary / Secondary schools																		Other									
Nursery Schools																		No Variation Applied									
(31) Total/average Nursery Schools																		No Variation Applied									
Primary Schools																		No Variation Applied									
(32) Total/average Primary Schools																		No Variation Applied									
Middle / Lower Secondary Schools																		No Variation Applied									
(33) Total/average Secondary Schools																		No Variation Applied									
Middle / Upper Secondary Schools																		No Variation Applied									
(34) Total/average Secondary Schools																		No Variation Applied									
(35) Total All Schools																		No Variation Applied									

- Memorandum items**
- (36) Academy Funding for SEN pupils that would normally be delegated
 - (37) Total ISB
 - (38) Academy Specific Grants
 - (39) Unallocated Specific Grants
 - (40) Total Specific Grants
 - (41) Unallocated Threshold and Performance Pay
 - (42) Total Threshold and Performance Pay
 - (43) Unallocated funding to support schools in financial difficulty
 - (44) Total funding for schools in financial difficulty

NOTES TO TABLE 2

SCHOOL LEVEL EXPENDITURE

Guidance for the completion of this table covers funding period 1 (2008-09), funding period 2 (2009-2010) and funding period 3 (2010-2011).

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 DCSF 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.

3 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.

4 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 AEN – Learning needs associated with EAL** This figure should come from Table 3.
- 7 Total AEN - Identified Special Educational Needs (pupil-led)** This figure should come from Table 3.
- 8 Total Identified Special Educational Needs (non pupil-led)** This figure should come from Table 3.
- 9 Total AEN - Other learning needs** This figure should come from Table 3.
- 10 Total AEN -Social Need** This figure should come from Table 3.
- 11 Total Site-specific factors (including pupil-led)** This figure should come from Table 3.
- 12 Total School-specific factors (including pupil-led)** This figure should come from Table 3.
- 13 Total budget adjustments** This figure can be a positive or a negative figure which comes from Table 3.
- 14 Minimum funding guarantee** This figure should come from Table 3.
- 15 Total Budget Share** This figure should come from Table 3 for each school.
- 16 January 2008 pupil count (FTE registered pupils)** This figure should come from Table 3 and include LSC funded pupils. Detailed guidance is given on page 126 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 2008 you should record five twelfths of the pupil numbers for the maintained predecessor school.

17 £ Per pupil

Column (17), opposite the name of each school, calculates the planned expenditure per pupil at the school by dividing the amount entered in accordance with note (16) by the number of pupils or places for the school entered in accordance with note (16) special schools.

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).

18 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

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

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

21 School Development Grant – Main 2007-08 Include here the main School Development Grant allocation that the authority devolved to its schools in 2007-2008. This should include the post-LiG deprivation element. It should exclude post-LiG transition funding, City Learning Centres, Leading Edge, Training Schools and Specialist Schools allocations.

22 School Development Grant – Main 2008-09 Include here the School Development Grant allocation that the authority expects to devolve to its schools. This should include the post-LiG deprivation element. It should exclude post-LiG transition funding, City Learning Centres, and Specialist Schools allocations.

23 School Development Grant – Other 2008-09 Include here the School Development Grant allocation, outside the Main SDG allocation recorded in column 26, that the authority expects to devolve to its schools. This would include post-LiG transition funding, City Learning Centres, and Specialist Schools allocations.

24 Other Standards Fund Allocation Include here Standards Fund allocations, other than School Development Grant, Schools Standards Grant, Schools Standards Grant (Personalisation), 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.

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

26 Support for schools in financial difficulty. Include funding retained in accordance with [paragraph 32 of schedule 2 to the School Finance \(England\) Regulations 2008.](#)

27 Notional SEN Budget Include amounts for any factor specifically for special educational needs, under [paragraph 1 of Schedule 3 to the Schools Finance \(England\) Regulations 2008.](#) Also include, if appropriate, those amounts allowed for in other factors which are intended to reflect estimated need to make special educational provision. This should not include other AEN such as EAL and Social needs. (This is different from the CFR advice; this will be reconsidered in a future CFR consultation).

For nursery, primary and secondary schools only.

28 LSC Pupils (Jan 2008) Enter here the number of 6th form pupils funded by the LSC at January 2008. This figure is drawn from Table 3.

29 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.

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

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

Totals

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

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

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

34 Total/average Special schools Formula in the boxes in each of columns (3) to (4), (6) and (10) to (26) will automatically calculate the aggregate of the numbers entered in each of those columns in respect of special schools.

35 Total all Schools Formula in the boxes in each of columns (3) to (28) will automatically calculate the aggregates of the numbers entered in each of those columns in accordance with notes (25) to (28), and in column (17) the average of the numbers entered in that column.

Total all schools for;

- School Standards Grant (column (19) must agree with the figure given in Table 1 at line 1.0.2, column (e));
- School Standards Grant (Personalisation) (column (20) must agree with the figure given in Table 1 at line 1.0.4, column (e));
- Support for Schools in Financial Difficulty (column (26) must agree with the figure given in Table 1 at line 1.1.1 column (e).

Memorandum Items

36 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.

37 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).

38 Academy Specific Grants Enter amount of Specific Grants devolved to academies. Specific grants will be paid direct to academies from the DCSF, except where a maintained school converts to academy status during financial year (normally, September). In this case the academy will continue to receive Standards Fund grants from the local authority (except for Specialist School Funding, SSG and SSG(P)), as if it was a maintained school. Direct payments from DCSF would then start from the beginning of financial year following conversion, with the local authority's allocation reduced accordingly. Opening 2008 Academies that are not successors to maintained schools will receive grant direct from the DCSF from the outset. the new phase.

39 Unallocated Specific Grants Enter the amount of unallocated specific grants which:

- has not yet been allocated to a particular school.

40 Total Specific Grants The formulae in the boxes in each of the columns will automatically calculate the aggregate of the numbers entered in each of these columns, including the unallocated specific grants. Total specific grant for:

- School Development Grant – main 2008-09 (col.(22)) plus School Development Grant – other 2008-09 (col.(23)) must agree with the figure given in Table 1 at line 1.0.6 (col.(e));
- Other Standards Fund Allocation (col.(24)) must agree with the figure given in Table 1 at line 1.0.7 (col. (e)).

41 Unallocated Threshold and Performance Pay Enter the amount of money for threshold and performance which:

- has not yet been allocated to a particular school

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 1.0.8, column (e).

This should include totals of column (25) lines (35) and (41).

43 Unallocated funding to support schools in financial difficulties Include here the unallocated amounts of funding to support schools in financial difficulties.

44. Total funding for schools in financial difficulty This should also include the unallocated amount of funding and must agree with the figure given in Table 1 at line 1.1.1.

TABLE 3a: FUNDING PERIOD 1 - 2008-09

Children, Schools and Families Financial Data Collection				Table 3a - School level information			
YEAR	2008-09	Local Education Authority Name		Local Education Authority Number		E-Mail Address	
CONTACT		Tel No		Version No		Completion Date	

Table 3a		Pupils funded by year/age groups - age-weighted funding															Additional Pupil Led Funding								LSC Funding					
Nursery / Primary / Secondary schools	Nursery 3 yr olds	Nursery 4 yr olds	Reception	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Retakes (Year 12+)	(28) LSC Pupils (Jan 2008)	Pre-School Pupil-led Funding (Nursery Classes & 4 year olds)	Pre-School Place-led Funding (Nursery Classes 3 & 4 year olds)	KS1 Alternative Funding Routes		Difference in Funding for Pupils educated additionally at FE colleges, VLEP or Providers of more practical learning options	Local Education Authority "Top-up" for Sixth Form Pupils	Other Place led Funding (treated as Pupil Led)	(4) Total Additional Pupil Led Funding	LSC Grant Allocation Funding Sixth Form Pupils	(5) Total LSC Funding				
				Key Stage 1			Key Stage 2			Key Stage 3			Key Stage 4			Class Based			Group Funding	£							£	£	£	
Unit value Nursery (£)																														
Unit value Primary (£)																														
Unit value Secondary (£)																														
(1) School name	(2) DCSF No.	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	(16) Total January 2008 Pupil Count (FTE registered pupils)	£	£	£	£	£	£	£	£	£	£			
Place-Led or Pupil-Led Funding																														
Nursery																														
Nursery Total																														
Primary																														
Primary Middle Deemed																														
Primary Total																														
Funding for SEN primary pupils with SEN in receipt of individually assigned resources in Academies																														
Secondary																														
Secondary Middle Deemed																														
Secondary Total																														
Funding for SEN secondary pupils with SEN in receipt of individually assigned resources in Academies																														

TABLE 3a: FUNDING PERIOD 2 - 2009-10

Children, Schools and Families Financial Data Collection				Table 3a - School level information			
YEAR	2009-10	Local Education Authority Name		Local Education Authority Number		E-Mail Address	
CONTACT		Tel No		Version No		Completion Date	

Table 3a		Pupils funded by year/age groups - age-weighted funding															Additional Pupil Led Funding							LSC Funding		
Nursery / Primary / Secondary schools	nursery 3 yr olds	nursery 4 yr olds	Reception	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Retakes (Year 12+)	(28) LSC Pupils (Jan 2009)	Pre-School Pupil Led Funding (Nursery Classes & 4 year olds)	Pre-School Place-Led Funding (Nursery Classes 3 & 4 year olds)	KS1 Alternative Funding Routes		Difference in Funding For Pupils educated additionally at FE colleges, WBLP or Providers of more practical learning options	Local Education Authority "Top-up" for Sixth Form Pupils	Other Place led Funding (treated as Pupil Led)	LSC Grant Allocation Funding, Sixth Form Pupils		
				Key Stage 1			Key Stage 2			Key Stage 3			Key Stage 4			Class Based			Ghost Funding	(4) Total Additional Pupil Led Funding					(5) Total LSC Funding	
Unit value Nursery (£)																										
Unit value Primary (£)																										
Unit value Secondary (£)																										
(1) School name	(2) DCSF No.	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils										
Place-Led or Pupil-Led Funding																										
Nursery																										
Nursery Total																										
Primary																										
Primary Middle Deemed																										
Primary Total																										
Funding for SEN primary pupils with SEN in receipt of individually assigned resources in Academies																										
Secondary																										
Secondary Middle Deemed																										
Secondary Total																										
Funding for SEN secondary pupils with SEN in receipt of individually assigned resources in Academies																										

TABLE 3a: FUNDING PERIOD 3 - 2010-11

Children, Schools and Families Financial Data Collection			Table 3a - School level information			
YEAR	2010-11	Local Education Authority Name	Local Education Authority Number	E-Mail Address		
CONTACT		Tel No	Version No	Completion Date		

Table 3a		Pupils funded by year/age groups - age-weighted funding															Additional Pupil Led Funding								LSC Funding	
Nursery / Primary / Secondary schools	nursery 3 yr olds	nursery 4 yr olds	Reception	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Retakes (Year 12+)	(28) LSC Pupils (Jan 2010)	Pre-School Pupil-led Funding (Nursery Classes & 4 year olds)	Pre-School Place-led Funding (Nursery Classes & 4 year olds)	KS1 Alternative Funding Routes		Difference in Funding for Pupils educated additionally at FE colleges, WBLP or Providers of more practical learning options	Local Education Authority 'Top-up' for Sixth Form Pupils	Other Place led Funding (treated as Pupil Led)	LSC Grant Allocation Funding Sixth Form Pupils		
				Key Stage 1			Key Stage 2			Key Stage 3			Key Stage 4			Class-Based			Group Funding	(4) Total Additional Pupil Led Funding					(5) Total LSC Funding	
Unit value Nursery (£)	/															(16) Total January 2010 Pupil Count (FTE registered pupils)	(3) Total age weighted funding £	£	£		£	£	£	£		£
Unit value Primary (£)	/																	(16) Total January 2010 Pupil Count (FTE registered pupils)	(3) Total age weighted funding £	£	£	£	£	£	£	£
Unit value Secondary (£)	/															(16) Total January 2010 Pupil Count (FTE registered pupils)	(3) Total age weighted funding £			£	£	£	£	£	£	£
(1) School name	(2) DCSF No.	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils	pupils			pupils		£	£	£	£	£	£	£
Place-Led or Pupil-Led Funding	Nursery																									
	Nursery Total																									
	Primary																									
	Primary Middle Deemed																									
	Primary Total																									
	Funding for SEN primary pupils with SEN in receipt of individually assigned resources in Academies																									
	Secondary																									
	Secondary Middle Deemed																									
	Secondary Total																									
	Funding for SEN secondary pupils with SEN in receipt of individually assigned resources in Academies																									

NOTES TO TABLE 3 SCHOOL LEVEL INFORMATION

Guidance for the completion of this table covers funding period 1 (2008-09), funding period 2 (2009-2010) and funding period 3 (2010-2011).

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.

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

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 2008 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 2008 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 2008 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 $\frac{7}{12}$.

This year, funding that is pupil dependant within other headings, for example site specific factors or schools specific factors should be itemised under those headings and not aggregated into the AWPU or unit value

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.

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 15 of the School Finance \(England\) Regulations 2008](#), 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 17 of the School Finance \(England\) Regulations 2008](#).

Unweighted pupil number should be given. As indicated in [part 3, paragraph 15 \(4\) of the School Finance \(England\) Regulations 2008](#), 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.

LSC Pupils (Jan 2008) Enter here the number of 6th form pupils funded by the LSC at January 2008 this will link to Table 2 column (28).

Total January 2008 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 (16).

Total January 2009 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 (16).

Total January 2010 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 (16).

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 Pupil-led Funding (Nursery Classes 3 & 4 year olds)

Enter here any factor used to fund nursery classes in maintained primary schools on the basis of number of pupils or take up of pupils

Pre-School Place-Led Funding (Nursery Classes 3 & 4 year olds)

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 schools meet the costs of complying with requirements as to the maximum size of infant classes, in accordance with [part 3, regulation 16\(3\) of the School Finance \(England\) Regulations 2008](#).

Difference in Funding for Pupils educated additionally at FE colleges, Work Base Learning Providers or other providers of more practical learning options

Enter here any factor used to abate or increase the normal AWPU funding for pupils attending both school and taking up more practical learning options at an FE college, in work based learning or elsewhere as permitted by [Regulation 15](#). The total allocated should be the difference from normal AWPU funding: it may therefore be negative, where the authority is operating a pooled system to which schools contribute from their KS4 AWPU funding.

Local Education Authority "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)

This does not include early years funding or funding for Free School Meals (FSM) which is either FSM provision or AEN – social deprivation or small school subsidy which is school specific costs.

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 2008 and March 2009. This funding counts as pupil-led.

Total LSC Funding

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

Additional Educational Needs

To be consistent with the governments aim that funding for pupils with additional educational needs associated with deprivation is transparent, the column headings have been adjusted from previous years. When deciding

upon the formula for the Schools Formula Spending Share (SFSS) upon which the current 'spend plus' method of distributing funding is primarily based, the Education Funding Strategy Group commissioned a report on Additional Educational Needs (AEN) from PricewaterhouseCoopers¹(PWC). The report defined AEN as:

- (j) Learning Needs Associated with **English as an Additional Language** (EAL);
- (k) Learning Needs related to **particular identified Special Educational Needs** (SEN) such as autistic spectrum disorders (ASD), dyslexia, dyspraxia, attention deficit / hyperactivity disorder, speech and language difficulties, sensory impairment and physical disabilities;
- (l) Other learning needs that could not be associated with either EAL, a particular identified SEN or social needs: provision focused on **attainment issues** and **emotional and behavioural needs**; and
- (m) **Social Need** (Deprivation).

Columns on the table reflect these definitions.

AEN – Learning needs associated with EAL

Include here funding delegated to support pupils with English as an Additional Language

Total AEN – Learning needs associated with EAL This figure will link to Table 2, column (6).

AEN - Identified Special Educational Needs (pupil-led)

Some LAs delegate AEN and SEN together. This should be apportioned to identified SEN and other AEN as appropriate.

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. This would include funding delegated by reference to proxy

¹ Study of Additional Educational Needs – Phase II, Final Report , August 2002. PricewaterhouseCoopers. Document can be found at <http://www.dfes.gov.uk/efsg/> paper EFSG-92

indicators that are linked to a pupil or pupil characteristics such as free school meals, postcode or attainment levels.

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 at 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.

Pupils with Statements and Pupils without Statements, 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 AEN - Identified Special Educational Needs (pupil-led)

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

AEN - Identified Special Educational Needs (non pupil-led)

Include funding that is not delegated by reference to pupil led factors but is delegated for identified SEN.

Total AEN - Identified Special Educational Needs (non pupil-led) This figure will link to Table 2, column (8).

AEN - Other learning needs

Include here funding delegated to support pupils with other learning needs, such as funding for pupils who are not achieving the expected levels for their age. The PWC report also includes emotional or behavioural issues, but these are included generally with AEN identified SEN and may be costed there. This may include a proportion of funding delegated as part of the personalised learning programme (but not funding that is specifically SSG(Personalisation)). These should not include funding that is for provision of a centrally retained behaviour support service

Total AEN - Other learning needs

This figure will link to Table 2, column (9).

AEN -Social Need

Include here funding that is delegated specifically to assist pupils from disadvantaged backgrounds that does not fall under other AEN headings. Funding delegated by reference to free school meals or some other indicator of deprivation that indirectly refers to pupils or their postcode may be counted.

Total AEN -Social Need

This figure will link to Table 2, column (10).

Site-specific factors

Site-specific factors (Including pupil-led)

Include here funding that is delegated for site specific factors including funding based upon the number of pupils on roll.

See also guidance to Table 4 for more details on site specific factors.

Total Site-specific factors (Including pupil-led) This figure will link to Table 2, column (11).

School-specific factors

School-specific factors (Including pupil-led) Include here funding that is delegated for school specific factors. See the more detailed guidance to Table 4.

Total School-specific factors (Including pupil-led) This figure will link to Table 2, column (12).

Budget adjustments

Enter here each factor in accordance with which amounts are allocated to special primary and secondary schools pursuant to [chapter 3 Regulation 12 or chapter 3 Regulation 13 of the School Finance \(England\) Regulations 2008](#), (budget adjustments). Include any adjustments to reflect a correction of errors, non-domestic rates and 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 nursery, primary and secondary schools in accordance with the provisions of [Schedule 3 of the School Finance \(England\) Regulations 2008](#) 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 (13).

Minimum Funding Guarantee

This figure will link to Table 2, column (14).

Total Budget Share

This figure will link to Table 2, column (15).

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 18 to 21 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 (3).

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 (4).

Additional Educational Needs

See also the explanation preceding the AEN factors for mainstream schools on page 103

AEN -Learning needs associated with EAL Include here funding delegated to support pupils with English as an Additional Language

Total AEN -Learning needs associated with EAL This figure will link to Table 2, column (6).

AEN -Social Need Include here funding that is delegated specifically to assist pupils from disadvantaged backgrounds that does not fall under other AEN headings. Funding delegated by reference to free school meals or some other indicator of deprivation that indirectly refers to pupils or their postcode may be included here.

Total AEN - Social Need This figure will link to Table 2, column (10).

Site-specific factors

Site-specific factors (Including pupil-led) Include here funding that is delegated for site specific factors including funding based upon the number of pupils on roll.

See also guidance to Table 4 for more details on site specific factors.

Total Site-specific factors (Including pupil-led) This figure will link to Table 2, column (11).

School-specific factors

School-specific factors (Including pupil-led) Include here funding that is delegated for school specific factors. See also more specific guidance in table 4.

Total School-specific factors (Including pupil-led) This figure will link to Table 2, column (12).

Budget adjustments

Enter here each factor in accordance with which amounts are allocated to special primary and secondary schools pursuant [to chapter 3 Regulation 12 or 13 of the School Finance \(England\) Regulations 2008](#), (budget adjustments). Include any adjustments to reflect a correction of errors, non-domestic rates and 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 3 of the School Finance \(England\) Regulations 2008](#) 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 (13).

Minimum Funding Guarantee

This figure will link to table 2, column (14).

Total Special Schools budget share

This figure will link to Table 2, column (15).

TABLE 4: FUNDING PERIOD 1 - 2008-09

Children, Schools and Families Financial Data Collection

Table 4: Funding Factors

YEAR	2008-09	Local Education Authority Name	Local Education Authority Number	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:

(3) Band, Range or Level	(4) Unit Value £	(5) Total allocated through factor	(6) % of Nursery, Primary & Secondary budgets
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AGE-WEIGHTED FUNDING (7)			Weighting Ratios (8)		Pupil numbers (9)
Key Stage	School Year	Age group (pupils' ages as at 31 st August 2008)			
-	Nursery	3 yr old		Nursery:	
-	Nursery	4 yr old			
-	Reception				
1	1	5			
	2	6			
	3	7			
2	4	8			
	5	9			
	6	10			
3	7	11		Primary:	
	8	12			
	9	13		Secondary:	
4	10	14			
	11	15			
Re-takes (Year 12+)					

Method and worked example(s) where appropriate:

PRE-SCHOOL Pupil-Led Funding (Nursery Classes) (10)
Nursery 3 year olds
Nursery 4 year olds

Nursery:	
Primary:	

Method and worked example(s) where appropriate:

Pre-School Place-Led Funding (Nursery Classes) (11)
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 AWPJ) (12)

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

Method and worked example(s) where appropriate:

Difference in funding for pupils educated additionally at F.E colleges, work based learning providers or other providers of more practical learning options

Method and worked example(s) where appropriate:

FUNDING OF SIXTH FORM PUPILS FROM LEA FUNDS (13)

"Top-up"

Secondary:	
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Method and worked example(s) where appropriate:

OTHER PLACE-LED FUNDING TREATED AS PUPIL-LED such as in boarding units and hostels (14)

		Nursery	
		Primary	
		Secondary	

Method and worked example(s) where appropriate:

ISC GRANT ALLOCATION FUNDING SIXTH FORM PUPILS (15)

FTE Pupils (ISC Funded)		
		Secondary

Method and worked example(s) where appropriate:

SEN - Learning needs associated with EAL (16)

		Nursery	
		Primary	
		Secondary	

Method and worked example(s) where appropriate:

SEN - Identified Special Educational Needs (pupil-led) (17)

SEN - pupils with or without statements (pupil-led) Named Pupil Individually Assigned Resources (18)

Nursery			Nursery	
Primary			Primary	
Secondary			Secondary	

SEN - pupils with or without statements (pupil-led) Other (19)

Nursery			Nursery	
Primary			Primary	
Secondary			Secondary	

Method and worked example(s) where appropriate:

SEN - pupils with or without statements (place-led treated as pupil-led) Named Pupil Individually Assigned Resources (20)

Nursery			Nursery	
Primary			Primary	
Secondary			Secondary	

SEN - pupils with or without statements (place-led treated as pupil-led) Other (21)

Nursery			Nursery	
Primary			Primary	
Secondary			Secondary	

Method and worked example(s) where appropriate:

SEN - Identified Special Educational Needs (non pupil-led) (22)

		Nursery	
		Primary	
		Secondary	

Method and worked example(s) where appropriate:

AEN - Other Learning Needs (23)

	Nursery	
	Primary	
	Secondary	

Method and worked example(s) where appropriate:

AEN - Social Needs (24)

	Nursery	
	Primary	
	Secondary	

Method and worked example(s) where appropriate:

Site - Specific Factors (including pupil-led) (25)

Nursery			
Primary			
Secondary			

Method and worked example(s) where appropriate:

School - Specific Factors (including pupil-led) (26)

Nursery			
Primary			
Secondary			

Method and worked example(s) where appropriate:

BUDGET ADJUSTMENTS (27)

TRANSITIONAL PROVISION (28)

Nursery
Primary
Secondary

Method and worked example(s) where appropriate:

ABATEMENT OF Secondary (11-16) FUNDING arising from operation of the LEA's formula (29)

Secondary

Method and worked example(s) where appropriate:

MINIMUM FUNDING GUARANTEE (30)

Nursery
Primary
Secondary

Method and worked example(s) where appropriate:

TOTAL FUNDS AVAILABLE TO MAINSTREAM SCHOOLS (31)

Nursery
Primary
Secondary

Method and worked example(s) where appropriate:

TABLE 4: FUNDING PERIOD 2 - 2009-10

Children, Schools and Families Financial Data Collection

Table 4: Funding Factors

YEAR	2009-10	Local Education Authority Name	Local Education Authority Number	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:

(3) Band, Range or Level	(4) Unit Value £	(5) Total allocated through factor	(6) % of Nursery, Primary & Secondary budgets
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AGE-WEIGHTED FUNDING (7)				Weighting Rates (8)		Pupil numbers (9)
Key Stage	School Year	Age group (months/age as at 31 st August 2009)				
-	Nursery	3 yr old			Nursery	
	Nursery	4 yr old				
1	1	5				
	2	6				
2	3	7				
	4	8				
	5	9				
	6	10				
3	7	11			Primary	
	8	12				
	9	13				
4	10	14			Secondary	
	11	15				
Re-takes (Year 12+)						
					Secondary	

Method and worked example(s) where appropriate:

PRE-SCHOOL Pupil Led Funding (Nursery Classes) (10)

Nursery 3 year olds
Nursery 4 year olds

Nursery	
Primary	

Method and worked example(s) where appropriate:

Pre-School Place Led Funding (Nursery Classes) (11)

Nursery 3 year olds
Nursery 4 year olds

Nursery	
Primary	

Method and worked example(s) where appropriate:

KS 1 ALTERNATIVE FUNDING ROUTES FROM 1/WS3 (i.e. not by AWPJ) (12)

Class-based
Class-based
Host funding
Host funding

Nursery	
Primary	
Nursery	
Primary	

Method and worked example(s) where appropriate:

Difference in funding for pupils educated additionally at F.E. colleges, work based learning providers or other providers of more practical learning options

Method and worked example(s) where appropriate:

FUNDING OF SIXTH FORM PUPILS FROM LEA FUNDS (13)

"Top-up"

Secondary	
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Method and worked example(s) where appropriate:

OTHER PLACE-LED FUNDING TREATED AS PUPIL-LED such as in boarding units and hostels (14)

Nursery	
Primary	
Secondary	

Method and worked example(s) where appropriate:

LSC GRANT ALLOCATION FUNDING SIXTH FORM PUPILS (15)

FTE Pupils (LSC Funded)

Secondary	
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Method and worked example(s) where appropriate:

AEN - Learning needs associated with EAL (16)

		Nursery:	
		Primary:	
		Secondary:	

Method and worked example(s) where appropriate:

AEN - Identified Special Educational Needs (pupil-led) (17)

SEN - pupils with or without statements (pupil-led) Named Pupil Individually Assigned Resources (18)

Nursery				Nursery:	
Primary				Primary:	
Secondary				Secondary:	

SEN - pupils with or without statements (pupil-led) Other (19)

Nursery				Nursery:	
Primary				Primary:	
Secondary				Secondary:	

Method and worked example(s) where appropriate:

SEN - pupils with or without statements (place-led treated as pupil-led) Named Pupil Individually Assigned Resources (20)

Nursery				Nursery:	
Primary				Primary:	
Secondary				Secondary:	

SEN - pupils with or without statements (place-led treated as pupil-led) Other (21)

Nursery				Nursery:	
Primary				Primary:	
Secondary				Secondary:	

Method and worked example(s) where appropriate:

AEN - Identified Special Educational Needs (non pupil-led) (22)

		Nursery:	
		Primary:	
		Secondary:	

Method and worked example(s) where appropriate:

AEN - Other Learning Needs (25)

		Nursery	
		Primary	
		Secondary	

Method and worked example(s) where appropriate:

AEN - Social Needs (26)

		Nursery	
		Primary	
		Secondary	

Method and worked example(s) where appropriate:

Site - Specific Factors (including pupil-led) (26)

Nursery			
Primary			Nursery
Secondary			Primary
			Secondary

Method and worked example(s) where appropriate:

School - Specific Factors (including pupil-led) (26)

Nursery			
Primary			Nursery
Secondary			Primary
			Secondary

Method and worked example(s) where appropriate:

BUDGET ADJUSTMENTS (27)

TRANSITIONAL PROVISION (28)

Nursery
Primary
Secondary

Method and worked example(s) where appropriate:

ABATEMENT OF Secondary (11-16) FUNDING arising from operation of the Local Education Authority's formula (29)

Secondary

Method and worked example(s) where appropriate:

MINIMUM FUNDING GUARANTEE (30)

Nursery
Primary
Secondary

Method and worked example(s) where appropriate:

TOTAL FUNDS AVAILABLE TO MAINSTREAM SCHOOLS (31)

Nursery
Primary
Secondary

Method and worked example(s) where appropriate:

TABLE 4: FUNDING PERIOD 3 - 2010-11

Children, Schools and Families Financial Data Collection Table 4: Funding Factors

YEAR	2010-11	Local Education Authority Name	Local Education Authority Number	E-Mail Address
CONTACT	FEL	Version No	Submission Date	

(1) Nursery, Primary and Secondary Schools

PUPIL COUNT ARRANGEMENTS (2)
Supply Method of pupil count, count dates and worked example(s) where appropriate:

(3) Band, Range or Level	(4) Unit Value £	(5) Total allocated through factor	(6) % of Nursery, Primary & Secondary budgets
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AGE-WEIGHTED FUNDING (7)

Key Stage	School Year	Age group (birth/ ages as at 31 st August 2010)	Weighting Ratio (8)		Pupil numbers (9)
-	Nursery	3 yr old		Nursery	
-	Nursery	4 yr old			
1	1	5			
	2	6			
	3	7			
	4	8			
	5	9			
	6	10			
	7	11			
3	8	12		Primary	
	9	13			
4	10	14		Secondary	
	11	15			
Re-takes (Year 12+)					
				Secondary	

Method and worked example(s) where appropriate:

PRE-SCHOOL Pupil-Led Funding (Nursery Classes) (10)

Nursery 3 year olds	
Nursery 4 year olds	

Nursery	
Primary	

Method and worked example(s) where appropriate:

Pre-School Place-Led Funding (Nursery Classes) (11)

Nursery 3 year olds	
Nursery 4 year olds	

Nursery	
Primary	

Method and worked example(s) where appropriate:

KS 1 ALTERNATIVE FUNDING ROUTES FROM 19103 (i.e. not by AWPJ) (12)

Class-based	
Class-based	
Ghost funding	
Ghost funding	

Nursery	
Primary	
Nursery	
Primary	

Method and worked example(s) where appropriate:

Difference in funding for pupils educated additionally at F.E colleges, work based learning providers or other providers of more practical learning options

Method and worked example(s) where appropriate:

FUNDING OF SIXTH FORM PUPILS FROM LEA FUNDS (13)

"Top-up"

Secondary	
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Method and worked example(s) where appropriate:

OTHER PLACE-LED FUNDING TREATED AS PUPIL-LED such as in boarding units and hostels (14)

		Nursery	
		Primary	
		Secondary	

Method and worked example(s) where appropriate:

LSC GRANT ALLOCATION FUNDING SIXTH FORM PUPILS (15)

FTE Pupils (LSC Funded)

		Secondary	
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Method and worked example(s) where appropriate:

AEN - Learning needs associated with EAL (16)

		Nursery	
		Primary	
		Secondary	

Method and worked example(s) where appropriate:

AEN - Identified Special Educational Needs (pupil-led) (17)

SEN - pupils with or without statements (pupil-led) Named Pupil Individually Assigned Resources (18)

Nursery			Nursery	
Primary			Primary	
Secondary			Secondary	

SEN - pupils with or without statements (pupil-led) Other (19)

Nursery			Nursery	
Primary			Primary	
Secondary			Secondary	

Method and worked example(s) where appropriate:

SEN - pupils with or without statements (place-led treated as pupil-led) Named Pupil Individually Assigned Resources (20)

Nursery			Nursery	
Primary			Primary	
Secondary			Secondary	

SEN - pupils with or without statements (place-led treated as pupil-led) Other (21)

Nursery			Nursery	
Primary			Primary	
Secondary			Secondary	

Method and worked example(s) where appropriate:

AEN - Identified Special Educational Needs (non pupil-led) (22)

		Nursery	
		Primary	
		Secondary	

Method and worked example(s) where appropriate:

AEN - Other Learning Needs (23)

	Nursery	
	Primary	
	Secondary	

Method and worked example(s) where appropriate:

AEN - Social Needs (24)

	Nursery	
	Primary	
	Secondary	

Method and worked example(s) where appropriate:

Site - Specific Factors (including pupils) (25)

Nursery			
			Nursery
Primary			
			Primary
Secondary			
			Secondary

Method and worked example(s) where appropriate:

School - Specific Factors (including pupils) (26)

Nursery			
			Nursery
Primary			
			Primary
Secondary			
			Secondary

Method and worked example(s) where appropriate:

BUDGET ADJUSTMENTS (27)

TRANSITIONAL PROVISION (28)

	Nursery	
	Primary	
	Secondary	

Method and worked example(s) where appropriate:

ABATEMENT OF Secondary (11-16) FUNDING arising from operation of the Local Education Authority's formula (29)

	Secondary	
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Method and worked example(s) where appropriate:

MINIMUM FUNDING GUARANTEE (30)

	Nursery	
	Primary	
	Secondary	

Method and worked example(s) where appropriate:

TOTAL FUNDS AVAILABLE TO MAINSTREAM SCHOOLS (31)

	Nursery	
	Primary	
	Secondary	

Method and worked example(s) where appropriate:

NOTES TO TABLE 4 FUNDING FACTORS

Guidance for the completion of this table covers funding period 1 (2008-09), funding period 2 (2009-2010) and funding period 3 (2010-2011).

Please include full descriptions of how these sums are calculated in the method and worked calculation column. Readers of the table should be able to understand and if necessary replicate the methods described to reach the totals shown without reference to the person completing the form.

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.

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 (31) (total funds excluding School Standards Grant).

7. Age-Weighted Funding

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

8. 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 AWPU in Unit Value column (4)

9. Pupil numbers

Enter here the pupil numbers for each age group.

10. Pre-school pupil-led funding (nursery classes)

Enter here any factor used to fund nursery classes in maintained primary schools on the basis of number of pupils or take up of pupils

11. Pre-school place-led funding (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 2008](#). If more than one place value is used, each should be shown separately.

12. KS1 Alternative funding routes from 1/9/03 (i.e. not by AWPU)

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 3 to the School Finance \(England\) Regulations 2008](#). If both types of factor (vacant places or classes) are used they must be shown separately (Table 4).

Difference in funding for pupils educated additionally at F.E colleges, work based learning providers or other providers of more practical learning options

Enter here any factor used to abate or increase the normal AWPU funding for pupils attending both school and taking up more practical learning options at an FE college, in work based learning or elsewhere as permitted by [Regulations 18 and 19](#). The total allocated should be the difference from normal AWPU funding: it may therefore be negative, where the authority is operating a pooled system to which schools contribute from their KS4 AWPU funding.

13. Funding of Sixth Form Pupils from Local Education Authority Funds

Difference in funding pupils educated additionally at colleges of F.E. or with a training provider. 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.

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

- eg such as in boarding units and hostels.

15. 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 2008 and March 2009. This funding counts as pupil-led.

Total should match Line 10a.1 on Table 1.

16 AEN – Learning needs associated with EAL Funding to support pupils with English as an additional language.

17 AEN - Identified Special Educational Needs (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. This would include funding delegated by reference to proxy indicators that are linked to a pupil, or pupil characteristics such as free school meals, postcode or attainment levels.

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.

18 AEN Identified Special Educational Needs - pupils with or without statements (pupil-led) Named Pupil Individually Assigned Resources

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. This would include funding delegated by reference to proxy indicators that are linked to a pupil or pupil characteristics such as free school meals, postcode or attainment levels.

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 at 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.

19 AEN Identified Special Educational Needs – pupils with or without statements (pupil-led) Other

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

20 AEN Identified Special Educational Needs – 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

21 AEN Identified Special Educational Needs – pupils with or without statements (place-led treated as pupil-led) Other

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

22 AEN - Identified Special Educational Needs (non pupil-led) Enter here each factor 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..

Enter the amount of funding for pupils in Academies that would have been delegated as part of the ISB if the Academy had been a maintained school

23 AEN – Other learning needs

Include here funding delegated to support pupils with other learning needs, such as funding for pupils who are not achieving the expected levels for their age, or for emotional or behavioural issues. This may include a proportion of funding

delegated as part of the personalised learning programme (but not funding that is specifically SSG(P)). These should not include funding that is for provision of a centrally retained behaviour support service

24 AEN – Social Need

Include here funding that is delegated specifically to assist pupils from disadvantaged backgrounds that does not fall under other AEN headings. Funding delegated by reference to free school meals or some other indicator of deprivation that indirectly refers to pupils or their postcode may be counted as pupil dependant.

25 Site - Specific Factors (Including pupil-led)

Include here funding that is delegated for site specific factors including funding based upon the number of pupils on roll.

For example:

- the size, condition and characteristics of a schools building and grounds;
- a school which has a spilt site;
- on domestic rates;
- rent payable in respect of school premises;
- physical facilities, organisational facilities for the education of pupils, or communication facilities as are found at some schools only;
- use of energy by schools;
- insurance (premises);
- PFI payments;
- contracts (depends upon contract).

26 School - Specific Factors (Including pupil-led)

Include here all other factors which for school specific purposes including funding based upon number on roll (or other pupil dependant characteristics) but are not entered in site-specific.

For example:

- turnover of pupils;
- admission arrangements;

- such physical facilities, organisational facilities for the education of pupils, or communication facilities as are found at some schools only;
- transport as part of the curriculum;
- hire of facilities outside school premises;
- insurance (people related);
- opening, closing or prescribed alterations;
- closing schools;
- school milk or meals;
- salaries;
- salary Safeguarding;
- social Priority Allowances (Teacher Pay & Conditions);
- recruitment and retention;
- single payments regardless of size;
- payments allocated to schools of a size;
- budget shares reduced by more than 3%;
- taxation;
- housing or armed forces movements resulting in reduction of more than 20%;
- pupils at other schools;
- incidence of Newly Qualified Teachers;
- advanced Skills Teachers;
- permanent Exclusions;
- threshold and performance pay salaries;
- contracts (depends upon contract).

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

27 BUDGET ADJUSTMENTS

28 Transitional provision

Enter here each factor by which amounts are allocated to nursery, primary and secondary schools in accordance with the provisions [of Schedule 3 to the School Finance \(England\) Regulations 2008](#) 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.

29 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.

30 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 20 to the School Finance \(England\) Regulations 2008](#)).

The minimum funding guarantee is the amount by which a school's guaranteed funding level for the financial year beginning on 1st April 2008, or 1st April 2009 or 1st April 2010 exceeds the school's redetermined adjusted budget for that year.

As the guaranteed 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 2008 or 1st April 2009 or 1st April 2010.

The guarantee does not apply to funding received from the LSC for sixth form pupils

31 TOTAL FUNDS AVAILABLE TO MAINSTREAM SCHOOLS

Enter here the aggregate of the amounts entered in accordance with notes (8), (16), (17), (18), (19), (20), (21), (22), (23), (24), (25), (26), (28), (29) and (30) 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).

32 SPECIAL SCHOOLS

33 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.

34 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.

35 AEN – Learning needs associated with EAL

Funding to support pupils for whom English is not their first language.

36 AEN – Social Need

Include here funding that is delegated specifically to assist pupils from disadvantaged backgrounds that does not fall under other AEN headings. Funding delegated by reference to free school meals or some other indicator of deprivation that indirectly refers to pupils or their postcode may be counted as pupil dependant.

37 Site-specific factors (Including pupil-led) .

Include here funding that is delegated for site specific factors including funding based upon the number of pupils on roll.

For example:

- the size, condition and characteristics of a schools building and grounds;
- a school which has a spilt site;
- non domestic rates;
- rent payable in respect of school premises;
- physical facilities, organisational facilities for the education of pupils, or communication facilities as are found at some schools only;
- use of energy by schools;
- insurance (premises);
- PFI payments;
- contracts (depends upon contract).

38 School-specific factors (Including pupil-led)

Include here all other factors which for school specific purposes including funding based upon number on roll (or other pupil dependant characteristics) but are not entered in site-specific.

For example:

- turnover of pupils;
- admission arrangements;
- such physical facilities, organisational facilities for the education of pupils, or communication facilities as are found at some schools only;
- transport as part of the curriculum;
- hire of facilities outside school premises;
- insurance (people related);
- opening, closing or prescribed alterations;
- closing schools;
- school milk or meals;
- salaries;
- salary Safeguarding;
- social Priority Allowances (Teacher Pay & Conditions);
- recruitment and retention;
- single payments regardless of size;
- payments allocated to schools of a size;
- budget shares reduced by more than 3%;
- taxation;
- housing or armed forces movements resulting in reduction of more than 20%;
- pupils at other schools;
- incidence of Newly Qualified Teachers;
- advanced Skills Teachers;
- permanent Exclusions;
- threshold and performance pay salaries;
- contracts (depends upon contract).

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

39 Budget adjustments e.g. transitional provision

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 2 Regulation 24 of the School Finance \(England\) Regulations 2008](#), (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 3 of the School Finance \(England\) Regulations 2008](#) 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.

40 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'.

41 TOTAL FUNDS AVAILABLE TO SPECIAL SCHOOLS

Enter here the aggregate of the amounts entered in accordance with notes (33), (34), (35), (36), (37), (38), (39) and (40).

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

42 TOTAL FUNDS AVAILABLE TO ALL SCHOOLS

Enter here the aggregate of the amounts entered in accordance with notes (31) and (41).

