



Education
Funding
Agency

Section 251 financial data collection 2016 to 2017

**Departmental advice for local authorities
compiling their budget statement**

March 2016

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Summary

About this departmental advice

Local authorities (“LAs”) are required under Section 251 of the Apprenticeships, Skills, Children and Learning Act 2009 to prepare and submit an education and children and young people’s services budget statement not later than 31st March 2016 for the prescribed period to the Secretary of State for Education. The prescribed period for this budget statement covers 1st April 2016 – 31st March 2017.

Separate guidance applies to the preparation of the outturn statement.

Expiry or review date

This advice applies for the returns for the financial year 2016 to 2017.

Who is this advice for?

This advice is for local authority finance officers.

Key points

Regulatory provisions directly affecting the education content of these budget statements are also made in the School and Early Years Finance (England) Regulations 2015. A copy of the SI statutory instrument is available online at:

<http://www.legislation.gov.uk/ukxi/2015/2033/schedule/2/made>

Where guidance material in this document is interpreted in such a way as to conflict with any regulations currently in force, those regulations take precedence.

Introduction

Purpose of financial statements

LAs have a statutory duty to publish their budget statements as and when prescribed in the Administrative Direction issued by the Secretary of State for Education. A separate administrative direction and guidance apply to outturn statements.

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

- How much the LA intends to spend on their schools budget, de-delegated items, high needs budget, early years' budget, central provision within the schools budget and children and young people's services.

It is important that schools forums and others can compare funding between different LAs, so as to have an informed debate about budget levels and use of funds. It is therefore essential that all statements are prepared to a common format and are accurate.

The statements are used by the Department for Education for the publication of statistics, for constructing benchmarking tables for local authorities, and for answering Parliamentary Questions and other requests for data.

Publication and submission of budget statements

LAs must submit their budget statement for the prescribed period to the Secretary of State for Education **by 31st March 2016** using the Department's centralised data collection and management system for education COLLECT (Collections On-Line for Learning, Education, Children and Teachers). Instructions on how to use COLLECT will be provided when the system goes live in the week of 29 February 2016.

The COLLECT system is an online data collection tool allowing LAs to load their returns direct to the Department's collections database.

Please note: The tables published on the s251 website **should not** be used for completion or submitted to the Department.

A copy of the budget statement must be made available:

- **to every school maintained by LAs:** In the unlikely event that a school does not have access to the internet. The LA must provide a hard copy of each budget statement including; **Table 1:** LA information covering de-delegated items, high needs budget, early years budget and children's social care; **Table 2:** School table high needs and AP settings; and the **Early Years Pro forma**, to the governing body and head teacher.
- **to those private, voluntary and independent providers (PVI Providers) who are funded to provide free early provision to 2, 3 and 4 year olds:** The LA must show how they can access a copy of the budget statement;

- **to the general public:** The LA must make a copy of the whole statement available at their education offices (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 LA must make a copy of the whole statement available on a website which is maintained by the LA and accessible by the public.

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 their expenditure activity in the year. LAs should ensure that when adapting tables for local publication, no font size used in the finished publication is less than 7pt and no shading or colouring is used. Figures might otherwise become unreadable when tables have to be photo-copied.

The GOV.UK website is updated regularly and contains the most up-to-date detailed s251 data reports from all LAs. The website address is:

<https://www.gov.uk/government/collections/section-251-materials>

Technical help with COLLECT system

For advice and assistance with meeting the standards and using the system please contact the Data Collections Helpdesk via the [data collections service request form](#).

Academies

Direct payments by LAs to academies **must be recorded** in the section 251 tables. For example, SEN funding paid by the LA in respect of top-up funding for individual pupils in academies need to be included in the appropriate SEN lines.

Early years single funding formula

Section 47ZA of the School Standards and Framework Act 1998, inserted by the Apprenticeships, Skills, Children and Learning Act 2009 enabled the funding for private, voluntary and independent providers (PVIs) to be brought into the Individual Schools Budget (ISB).

Format and content of statements

The Administrative Direction sets out the Secretary of State's requirements relating to this data collection. Additional information or supplementary notes should be provided as necessary outside the statement itself, in the form of an additional annex or in the notes section of the template. The Funding Data and Financial Monitoring Team (FDFMT) are happy to provide advice on what form any additional information should take.

Instructions on how to use COLLECT will be provided when the data entry system goes live.

You will be alerted when cells have been left blank. If this is the case, zeros must be entered where there is no planned expenditure - **dashes must not be used and cells must not be left blank.**

Technical help with entering your data or how to use the COLLECT system should be directed to:

The Data collections helpdesk: [data collections service request form](#).

If different people need to upload your data you will need to apply to the Data Collections helpdesk for additional passwords.

The system will, where appropriate, validate the figures at source or carry out calculations (calculations are made or entries checked within the template). This saves time for those completing the tables and also for those receiving them. The EFA Funding Data and Financial Monitoring Team (FDFMT) will, however, follow up with any additional data validation issues with the relevant authorities at a later date.

It is extremely important that you complete your data entry as accurately as possible. It is also important that you take every opportunity to review and revise your data once the Funding Data and Financial Monitoring Team (FDMT) undertakes the data cleaning process.

Production of outputs from COLLECT

Once you have entered your data you will be able to produce a Budget Report Suite for publication from the COLLECT system. The budget statement must then be published and presented in three parts, for the prescribed period. The tables should appear on the LA's website in the following order:

Table 1 - LA level information 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 social care.

Table 2 – Maintained special and hospital schools, and pupil referral units lists the place numbers and funding in each setting.

Early Years Pro forma provides a format for LAs to record details of their Early Years Single Funding Formula, including their formula for two year olds. For 2016-17, LAs will also need to confirm their allocation for the Early Years Pupil Premium. Information relating to how their EYPP allocation will be split by provider type is not required. Please see the early years pro forma page for guidance on this.

Advice on the regulations and guidance

For advice on the contents of the regulations and guidance, authorities should in the first instance email the DfE Funding Data and Financial Monitoring Team (FDFMT) via: S251.BUDGETQUERIES@education.gsi.gov.uk

The FDFMT team numbers are: Marcia Richards 020 7340 7762, Faustina Ofori 020 7340 7771 and Stewart Burton 01325 340462.

FRS17

These tables should NOT be completed on a FRS17 or IAS19 basis. Funding for schools should reflect what is actually paid in year.

Revised statements

Revised statements can only be accepted if amendments are made as a result of errors being identified and corrected.

Any revised versions should reflect the situation as at 31 March 2016.

If in doubt please contact the FDFMT to discuss.

Notes to LA table

General principles

Guidance for the completion of the LA level information covers funding period 2016-17.

Budget statements give details of planned expenditure for the school sectors:

- Early years column – Includes the free entitlement in maintained nursery schools and nursery classes and private, voluntary and independent providers (including funded child minders) and therefore must include the total expenditure within the early years single funding formula for 2, 3 and 4 year olds. Also include other relevant expenditure on early years' children. No information is required for 2016-17 on the Early Years Pupil Premium allocation. Please see the early years pro forma page for guidance on this.

In this column include everything relating to pupils under 5 who are not in reception classes.

Nothing for this age range should appear in the primary column.

- Primary (Reception +) column – Includes, first, infants, juniors and middle-deemed primary schools plus units attached to them, e.g. immigrant centres, and special education units attached to primary phase schools. This must exclude all expenditure within the early years single funding formula.

Pre-16 funding should be compatible with what has been submitted in the school block pro forma.

- Secondary column – Includes secondary and middle-deemed secondary schools. Include all special units attached to secondary schools. Include funding for sixth forms, including DSG used for sixth form pupils.

Pre-16 funding should be compatible with what has been submitted in the schools block pro forma (APT).

- All through schools should be apportioned between phases and between the appropriate columns, using the split shown on the APT as a basis.
- SEN/ Special schools column - This covers special schools and special academies, including hospital schools. Do not include special education units attached to, or resourced provision in primary and secondary schools.
- AP/ PRUs column - This covers pupil referral units, and other alternative provision made under section 19 of the Education Act 1996, including hospital education provision in PRUs and AP academies.

- Post-school column – this covers FE colleges, sixth form colleges, independent colleges and any other post-16 providers that are not schools or academies.
- Gross total of all the columns - The figures entered in each individual column should be gross figures, i.e. actual total estimated costs of the activities before allowance for any expected income but after allowing for any “buyback” income from the authority’s own schools to avoid double counting. Both expenditure and income should be excluded where maintained schools or academies are buying services. This column should be the total of the previous columns.
- Income column - This column should be used for indicating any estimated income the LA expects to be able to offset against gross expenditure on an activity. This will only include central government grants if they are additional to the Dedicated Schools Grant (DSG) and to funding from the EFA for post-16 provision. The Dedicated Schools Grant (DSG) and funding from the EFA for post-16 provision should not be shown as income. Income sources could also include private sources, other LAs’ fees, charges paid by parents (e.g. meals, music, board/ lodging) and lettings.

Buyback income from schools and academies should not be shown as income, because the expenditure is already within the ISB and this would result in double-counting.

- Net column – This column will be calculated automatically.

Where a LA is paying a contractor to carry out functions on its behalf, then the LA must include budget information relating to these functions in its statement (amount paid to the contractor by the LA). 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, i.e. where an item falls within the schools budget but is not included in Schedule 2 to the School and Early Years Finance (England) Regulations 2015, the amount to be delegated should be determined on a full-cost basis inclusive of overheads. Where a 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.

Services funded through **Education Services Grant (ESG)** should also, in general, be included under the appropriate heading, but LAs should also note that the income should not be included as this grant should be treated like the Revenue Support Grant (RSG).

Other general principles: Items that may be charged to the schools budget are set out in regulations 6 & 8 of Part 2 of the [School and Early Years Finance \(England\) Regulations 2015](#). Schedule 1 items cannot be included in the schools budget and therefore must, by definition, be in lines 2.0.1 onwards.

Administrative costs and overheads attributable to a particular category of expenditure that regulations allow to be charged to the schools budget 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**.

Note also that all administrative costs of the kinds referred to in the notes to section 2 of the table fall within the non-schools education budget even where they are incurred in support of activities within the scope of the schools budget and should be recorded accordingly. This includes the administration of making payments to providers for the early years funding for the free entitlement. Non-schools education budget 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.

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. If funded from central DSG, then it should appear on line 1.4.9 Equal pay – back pay. If charged to delegated school budgets, then it will just fall within the ISB total.

Schools budget

1.0.1 Individual Schools Budget (before academy recoupment): 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. The ISB includes the place funding only for special schools, pupil referral units and hospital schools, as specified in table 2, and the place funding for the equivalent academies. Top-up and other high needs funding for these schools should not be included in this line as they form part of the high needs budget (lines 1.2). The ISB also includes the amount made available to private, voluntary and independent (PVI) providers for the free entitlement for 3 and 4 year olds. This also includes early years funding for academies. Funding for disadvantaged two year olds should be included within the ISB. Please include the 2016-17 Early Years Pupil Premium allocation here. This information is also required in the early years pro forma.

This line should include funding that the LA would have made available to academies funded through recoupment if it was still funding them, including special

and AP academies. The corresponding expected recoupment is to be entered in line 1.8.1.

Funding for secondary and special schools should include funding for pupils in sixth forms.

Please note that line 1.0.1 is to be shown net of any de-delegated funding that appears in lines 1.1.1 to 1.1.9.

For special units in primary and secondary schools, special schools and pupil referral units, the delegated amount is only the place funding under [Regulation 14 of the School and Early Years Finance \(England\) Regulations 2015](#) Top-up funding will appear in section 1.2 of the form.

Free entitlement for 2, 3 & 4 year olds

Funding within the schools budget allows for a free entitlement of 15 hours per week per child.

Total ISB must be consistent with figures recorded in the Authority Pro forma Tool and accompanying tables submitted to the EFA in January, and will include the following when populated in the workbook:

- Early years column: the total Early Years Single Funding Formula including PVI's;
- Primary column: total budget share including all primary MFG with the early years element removed;
- Secondary column: total budget share, including sixth forms and including all secondary MFG with the early years element removed;
- SEN/ special schools column: total budget share, including sixth forms; and
- AP/ PRUs column: total budget share (the place led funding)

If a LA makes payments to maintained schools for early years provision, for greater than 15 hours through its early years formula, show here.

De-delegated Items

These apply only to maintained primaries and secondaries.

1.1.1 Contingencies: Include here expenditure as defined in Part 1 of the [School and Early Years Finance \(England\) Regulations 2015](#). This “expenditure on the schools specific contingency” is central expenditure deducted for the purpose of ensuring that monies are available to enable increases in a school’s budget share after it has been allocated and where it subsequently becomes apparent that a governing body has incurred expenditure which it

would be unreasonable to expect it to meet from the school's budget share which may include expenditure in relation to:

- schools in financial difficulty;
- the writing-off of deficits of schools which are discontinued, excluding any associated costs and overheads;
- new, amalgamating or closing schools; or
- other expenditure where such circumstances were unforeseen when initially determining the school's budget share.

1.1.2 Behaviour support services: Include here the cost of providing or purchasing specialist behaviour support services; both advisory and teaching.

1.1.3 Support to UPEG and bilingual learners: Include expenditure for the purposes of improving the performance of under-performing pupils from ethnic minority groups, and meeting the specific needs of bilingual pupils.

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

1.1.5 Insurance: Include expenditure on insurance in respect of liability arising in connection with schools and school premises.

1.1.6 Museum and library services: Include here expenditure on services to schools provided by museums and libraries.

1.1.7 Licences/ subscriptions: Include here expenditure on licence fees or subscriptions paid on behalf of maintained schools. A number of licences are now dealt with through a central contract with the DfE and funding to pay for this (for maintained schools and recouplement academies) should appear in line 1.4.13 – Other items.

1.1.8 Staff costs – supply cover (excluding cover for facility time): Include expenditure in making payments to, or in providing a temporary replacement for, a woman on maternity leave, a man on paternity leave or a person on adoption leave. Also expenditure of the same kind in respect of persons:

- performing public duties under section 50 of the Employment Rights Act 1996;
- undertaking jury service;
- who are elected or appointed representatives of employee safety where there is no recognised trade union safety representative, under [the Health and Safety \(Consultation with Employees\) Regulations 1996](#);
- who are elected or appointed employee representatives where there is no recognised trade union, 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 regulation 13 (3) of [Transfer of Undertakings\(Protection of Employment\) Regulations 2009](#);

- 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; or
- suspended from working at a school

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; or
- persons who have been continuously absent from work because of illness for 21 days or more.

1.1.9 Staff costs – supply cover for facility time: Include expenditure in making payments to, or in providing a temporary replacement for, persons:

- carrying out trade union duties or undergoing training under [section 168 and 168A 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](#) (although such activities should attract **unpaid** time off);
- who are officials of a recognised trade union acting as safety representatives under the [Safety Representatives and Safety Committee Regulations 1977](#);
- who are officials of a recognised trade union acting as 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 regulation 13 (3) of the [Transfer of Undertakings\(Protection of Employment\) Regulations 2009](#); or
- who are appointed learning representatives of recognised 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.

High needs budget

1.2.1 Top up funding - maintained schools: Include planned expenditure on top-up funding for maintained schools, including pupil referral units (PRUs). Top-up

funding is paid to schools for pupils with high needs in mainstream classes, in special units and resourced provision attached to mainstream schools, in special schools and in PRUs and in sixth forms. Top-up funding is usually administered directly by local authorities from a central high needs budget. Where such funding has been devolved to schools for them to decide what to pay other schools (for example, when a school pays top-up funding for a pupil it places in a PRU), this funding should also be included. It is important, however, that this excludes any funding already in schools' budget shares and included in line 1.0.1.

1.2.2 Top up funding – academies, free schools and colleges: Include planned expenditure on top-up funding for academies and free schools. Top-up funding is paid to academies for pupils with high needs in mainstream classes, in special units and resourced provision attached to mainstream academies and free schools, in special academies and free schools in alternative provision academies and free schools, and in academy and free school sixth forms. Top-up funding for students with high needs in further education colleges, sixth form colleges and local authority post-16 provision should also be included in this line, in the post-school column. Top-up is usually administered directly by local authorities from a central high needs budget. Where such funding has been devolved to schools and academies for them to decide what to pay other schools (for example, when an academy pays top-up funding for a pupil it places in an alternative provision free school), this funding should also be included. It is important, however, that this excludes any funding already in academies' budget shares and included in line 1.0.1.

1.2.3 Top-up and other funding – non-maintained and independent providers: Include planned expenditure on top-up funding for non-maintained special schools, and planned expenditure on pupils with SEN statements or education, health and care (EHC) plans at independent schools, including pupils in sixth forms. In the post-school column include planned expenditure on top-up funding for students at commercial and charitable providers of post-16 education and training, independent specialist colleges and other independent special post-16 providers.

1.2.4 Additional high needs targeted funding for mainstream schools and academies: Include expenditure from the authority's high needs budget which is given to mainstream schools and academies to ensure that they have enough funding to meet additional support costs up to £6,000 for pupils with SEN, where they cannot reasonably do this out of their budget share. LAs were asked to give more detailed information about such targeted funding in their APT return:

<https://www.gov.uk/authority-pro-forma-tool-apt-information-for-local-authorities>

1.2.5 SEN support services: Include the costs of non-delegated centrally retained specialist SEN support services for pupils with or without statements or EHC plans, whether supported directly by the LA or commissioned by them. This will include services for visual, hearing and physical impairment, specific learning difficulties, speech, language and communication, profound and severe learning difficulties, and autism.

- Include the costs of these services for 0-5 year olds
- Include any costs of providing these services to home educated children

- Include the costs of early years SENCOs who are centrally managed across a number of early years providers
- Do not include the costs of behaviour support services which are not in support of SEN (see line 1.1.2)

1.2.6 Hospital education services: Hospital education is defined in the regulations as education provided at a community special school or foundation special school established in a hospital (usually called a hospital school), or under any arrangements made by the LA under section 19 of the Education Act 1996 (normally provision in PRUs or services centrally managed by the LA, where the child is being provided with such education by reason of a decision made by a medical practitioner.

Include expenditure on hospital education services, but exclude any funding for hospital education places in special schools (including so-called hospital schools) or PRUs (sometimes known as medical PRUs). The funding for hospital education places, determined in accordance with the regulations should instead be included in line 1.0.1 with a breakdown in table 2. Expenditure specified in line 1.2.6 should include both services made available to children and young people resident in the LA's area and services made available to those who are in the area because that is where they are receiving their health care. It should also include expenditure on the LA's pupils who are receiving their education from an independent hospital education provider.

1.2.7 Other alternative provision services: Include planned expenditure on AP services provided directly or commissioned by the LA. This may include funding for home educating parents. Also include funding for AP providers other than PRUs, AP academies and AP free schools. Include funding for commissioned services delivered by PRUs, AP academies and AP free schools, but exclude any funding for places at these AP providers (which should instead be included in line 1.0.1 and specified in table 2) and any top-up funding in respect of pupils at these providers (see lines 1.2.2 and 1.2.3)

1.2.8 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; and
- Devolved expenditure for the integration of children from specialist to mainstream settings and the provision of discrete services or projects to promote such integration, such as commissioned outreach services.

Do not include recharges or the cost of monitoring SEN provision. This should be included in the Other Education and Community Budget 2.1.2 Monitoring of SEN provision.

1.2.9 Special schools and PRUs in financial difficulty: Include expenditure on assisting special schools and PRUs in financial difficulty.

1.2.10 PFI/ BSF costs at special schools and AP/ PRUs: Include expenditure on funding PFI or BSF costs at special schools; special academies, AP/ PRUs and AP academies, where the LA has decided to fund this outside the place funding and top-up funding.

1.2.11 Direct payments (SEN and disability): Direct payments (SEN and disability): Include all expenditure planned by the LA to provide a direct payment to the parents of children, or to young people, with an Education Health and Care Plan under the SEN (Personal Budgets and Direct Payments) Regulations 2014 which came into force on 1st September 2014 (yet to be published for 2015).

Include here SEN transport expenditure where there have been direct payments made to families to cover these costs.

1.2.12 Carbon reduction commitment allowances (PRUs): Include the cost of the purchase of Carbon Reduction Commitment allowances in relation to PRUs in the LA's area. PRUs, unlike other maintained schools and academies, will remain part of the CRC scheme in 2016-17.

Early years budget

1.3.1 Central expenditure on children under 5: This line should reflect the total funding for early years contingency and centrally retained spending for 2, 3 and 4 year olds: from the early years pro forma. **This should also be shown in lines 7 and 8 of the EY Table. The total early years centrally retained spending in section 7 and 8 of the EY Table should match line 1.3.1 in the LA Table.**

Central provision within schools budget

Some elements of the central provision within the schools budget cannot increase above 2015-16 levels. The relevant expenditure lines are 1.4.1, 1.4.2, 1.4.3, 1.4.4, 1.4.6, 1.4.7 and 1.4.11.

Some of these elements are also restricted to historic commitments i.e. where decisions were taken prior to 1-4-2013 which commits the authority to expenditure in 15-16 (and Secretary of State approval would be needed for any new commitments). These are 1.4.1, 1.4.4, 1.4.6, 1.4.7, 1.4.11 and 1.4.13(c)

1.4.1 Contribution to combined budgets: Expenditure under this heading should only reflect the contribution to a combined service approved by the schools forum ([paragraph 4 \(c\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2015](#)).

1.4.2 School admissions: Include expenditure incurred in connection with the LA's functions under [section 85A of the 1998 Act \(as inserted by s46 2002 Act\)](#). This includes the administration of the system of admissions of pupils to schools including expenditure incurred:

- carrying out consultations under [section 88C \(2\) of the 1998 Act](#), establishing, maintaining and consulting with representative bodies for the purposes of admissions; and
- in relation to appeals.

1.4.3 Servicing of schools forums: Include expenditure incurred in connection with the LA'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).

1.4.4 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 where the cost relating to that individual had been approved by the schools forum prior to 1st April 2013 ([paragraph 4 \(b\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2015](#)). It does not count as a commitment to have identified a budget for different individuals' costs each year.

1.4.5 Falling Rolls Fund: Expenditure to be incurred due to a decline in pupil numbers in:

- (a) schools which were awarded either the highest or the second highest grade in their last inspection under section 5 of the 2005 Act, including those inspected during the funding period; and
- (b) academy schools that have not previously been inspected under section 5 of the 2005 Act and have a predecessor school or schools which was awarded the highest or second highest grade in its last inspection under section 5 of the 2005 Act, including those inspected during the funding period, where funding is likely to be necessary due to subsequent growth in pupil numbers at such schools before the end of the next three financial years after the funding period 2016-17.

1.4.6 Capital expenditure from revenue (CERA): Expenditure commonly known as CERA (capital expenditure which an authority expects to charge to a revenue account of the authority within the meaning of section 22 of the Local Government Act 2003) and where the expenditure relating to the specific project had been approved prior to 1st April 2013. It does not count as a commitment to have identified a budget for different capital works each year.

1.4.7 Prudential borrowing costs: Enter here expenditure incurred in repayment of loans under [\(paragraph 4\(a\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2015\)](#).

1.4.8 Fees to independent schools 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 without SEN at a school which is not maintained by any LA and is not an academy. This does not include fees to AP institutions, which

should be shown in line 1.2.7.

Include planned expenditure on post 16 students without SEN in independent schools.

1.4.9 Equal pay - back pay: Include here centrally retained provision for meeting the cost of equal pay settlements in schools.

1.4.10 Pupil growth/ Infant class sizes: Include here the following expenditure:

- Expenditure incurred due to a significant growth in pupil numbers as a result of the LA's duty under section 13(1) of the 1996 Act to secure that efficient primary education and secondary education are available to meet the needs of the population in their area;
- Expenditure to be incurred prior to the opening of new schools to fund the appointment of staff and to enable the purchase of any goods and services necessary in order to admit pupils; and
- Expenditure incurred in order to make provision for extra classes in order to comply with the School Admissions (Infant Class Sizes (England) Regulations 2012.

This includes pre and post opening funding for new schools (including academies) built to meet basic need.

1.4.11 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 4\(d\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2015](#)).

1.4.12 Exceptions agreed by the Secretary of State: Include here centrally retained schools budget expenditure approved by the Secretary of State and falling outside the classes or descriptions of planned expenditure in [Schedule 2 of the 2015 regulations](#). Please ensure you provide a description of the specific approval you have received in the comments box. This excludes expenditure on licences which should be under 1.4.13.

1.4.13 Other items: Include expenditure on:

(a) Copyright licences which are negotiated centrally by the Secretary of State for all publicly funded schools. For 2016-17 these are:

- The Copyright Licensing Agency licence
- The School Printed Music licence
- The Newspaper Licensing Agency Schools licence
- The Educational Recording Agency licence

- The Public Video Screening licence
- The Motion Picture Licensing Company licence
- The Performing Right Society licence
- The Phonographic Performance licence
- The Mechanical Copyright Protection Society licence
- The Christian Copyright Licensing International licence

(b) Remission of boarding fees payable in connection with the attendance of pupils at maintained schools and academies; and

(c) Miscellaneous purposes provided the expenditure does not amount to more than 0.1% of the authority's schools budget and was approved by the schools forum or the Secretary of State before 1st April 2013.

1.5.1 Other specific grants: Other specific grants, whether devolved or not devolved to schools. This **does not** include any element of the Pupil Premium grant, which is not to be entered anywhere on the form and should also exclude sixth form funding.

1.6.1 TOTAL SCHOOLS BUDGET (before Academy recoupment)

Reconciliation of schools budget (before Academy recoupment)

1.7.1 Estimated Dedicated Schools Grant for 2016-17: The LA's **estimated** DSG for the purposes of setting the schools budget. This is DSG as notified on 17th December 2015 adjusted by any subsequent changes to the High Needs Block and by the LA's estimate of future changes in the Early Years Block.

1.7.2 Dedicated Schools Grant brought forward from 2015-16: The LA's estimate of the under or over spend of DSG in 2015-16. This under or over spend will result from three factors:

- the difference between the final DSG and earlier estimates of DSG on which the schools budget was based; and/or
- an expected under or over spend against the central elements of the schools budget; and or
- A planned sum carried forward from earlier years.

An over spend should be entered as a negative amount.

1.7.3 Dedicated Schools Grant Carry forward to 2017-18 (negative or positive):

Any amount which the authority decided after consultation with the schools forum to carry forward to 2017-18 from the 2016-17 DSG or from DSG carried over from earlier years, rather than distribute in 2016-17.

1.7.4 EFA funding: Grant supporting post-16 education in schools, including special schools.

If 2016-17 data are not received in time, LAs will need to forecast the income for 2016-17 based upon the 2015-16 figures and information about 2016-17 arrangements issued by the EFA.

1.7.5 LA additional contribution: This includes any additional funding provided by the LA to support the schools budget.

1.7.6 Total funding supporting the schools budget (lines 1.7.1 to 1.7.5): This line records the total sources of income to the schools budget. Unless the authority is carrying forward a balance of DSG to 2017-18, this line should match the authority's planned spending from the schools budget (line 1.6.1) and any additional funds provided by the LA.

If the authority is carrying forward a balance of DSG to 2017-18 (line 1.7.3) a note should be included at the bottom of the table, giving details of the amount carried forward. A separate exercise to agree this information will be undertaken by FDMAT in May 2016.

1.8.1 Academy recoupment from the Dedicated Schools Grant (please show

any recoupment from the DSG as a negative in the cell): Enter here any amount which the authority expects to be recouped from its gross DSG allocation for 2016-17 for academies including special and AP academies.

This line needs to include recoupment estimates for all academies which are funded by recoupment and which have become academies before 1 April 2016.

No recoupment estimates should be included for schools which are expected to become academies **on or after** 1 April 2016.

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.

2.0.1 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.

2.0.2 Central support services: Includes expenditure on:

- pupil support: provision and administration of clothing grants and board and lodging grants, where such expenditure is not supported by grant.
- music services: expenditure on the provision of music tuition or other activities which provide opportunities for pupils to enhance their experience of music.
- Visual and performing arts (other than music): expenditure which enables pupils to enhance their experience of the visual, creative and performing arts other than music.
- 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.

2.0.3 Education welfare service: Education welfare service and other expenditure arising from the LA 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 3.3.2.

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 bylaws in relation to, restrictions on the employment of children).

2.0.4 School Improvement: Expenditure incurred by a LA in respect of action to support the improvement of standards in the authority's schools, in particular expenditure incurred in connection with functions under the following sections of the [Education and Inspections Act 2006](#):

- section 60 (performance standards and safety warning notice);
- section 60A (teachers' pay and conditions warning notice);
- section 63 (power of LA to require governing bodies of schools eligible for intervention to enter into arrangements);
- section 64 (power of LA to appoint additional governors);
- section 65 (power of LA to provide for governing bodies to consist of interim executive members) and Schedule 6; and
- section 66 (power of LA to suspend right to delegated budget).

2.0.5 Asset management – education: Include expenditure in relation to the management of the authority’s capital programme, preparation and review of an asset management plan, negotiation and management of private finance transactions and contracts (including academies which have converted since the contracts were signed), landlord premises functions for relevant academy leases, health and safety and other landlord premises functions for community schools. **This line does not include payments made by the LA to a PFI provider and any capital expenditure or income; such expenditure should not appear anywhere on the form.**

2.0.6 Statutory/ regulatory duties: This line should not include any expenditure or income relating to sold services to schools. Expenditure on education functions related to:

- the Director of Children’s Services and the personal staff of the Director;
- 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 School Standards and Framework 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 expenditure:
 - which is not met from schools’ budget shares;
 - in respect of schools which do not have delegated budgets, and
 - on all financial administration relating thereto;
- the formulation and review of the methods of allocation of resources to schools and other bodies;
- 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 Education Act 2002](#); 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 and Early Years Finance \(England\) Regulations 2015](#). This relates to staff centrally funded and whose work falls within the scope of the non-schools education 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 LA services or with public or voluntary bodies;
- 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;
- expenditure incurred in connection with the authority's functions pursuant to regulations made under [section 12 of the Education Act 2002](#) (supervising authorities of companies formed by governing bodies);
- expenditure incurred in connection with the authority's functions under the discrimination provisions of the Equality Act 2010 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 Education Act 1996](#) or in the reconsideration and preparation of an agreed syllabus of religious education in accordance with [schedule 31 to the Education Act 1996](#);
- expenditure on the appointment of governors, the making of instruments of government, the payment of expenses to which governors are entitled and which are not payable from a school's budget share and the provision of information to governors;
- expenditure on making pension payments other than in respect of schools;
- expenditure in 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.

2.0.7 Premature retirement costs/ redundancy costs (new provisions): Any budget for payments to be made by the LA in respect of the dismissal, or for the purpose of securing the resignation, of any member of the staff of the school, after 1st April 2016 under [section 37, Education Act 2002](#).

This line is meant to be for new costs in the financial year, in this case 2016-17. For old costs please record in line 2.2.3 (Pension costs – includes existing early retirement costs).

2.0.8 Monitoring national curriculum assessment: Expenditure on monitoring National Curriculum assessment arrangements required by orders made under [section 87 of the Education Act 2002](#).

2.1.1 Educational psychology service: All expenditure on psychology services should be entered here.

The cost of educational psychology (EP) services should not be apportioned elsewhere unless an educational psychologist is specially appointed to undertake an alternative function, e.g. responsibility for managing the behaviour support service.

Expenditure on EP bespoke/ commissioned work in behaviour support should go into line 1.1.2 Behaviour support services.

2.1.2 SEN administration, assessment, co-ordination and monitoring: Include here expenditure on identification and assessment of children with SEN and disability and the making, maintaining and reviewing of Education Health and Care Plans (EHCPs) under section 36 to 45 of the Children and Families Act 2014 and of statements [under sections 321 to 331 of the Education Act 1996](#).

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.

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 EHCPs and statements and annual reviews should be included here.

2.1.3 Independent Advice and Support Services (parent partnership), guidance and information: Include expenditure in connection with the provision, or commissioning, of IASSs/ parent partnership services and related guidance and information to the parents of pupils with special educational needs and disability 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. This also includes the provision of information services for young people with SEN and disability.

Also include arrangements made by the authority with a view to providing mediation services and avoiding or resolving disagreements with the parents of children with special educational needs and disability.

2.1.4 Home to school transport (pre 16): SEN transport expenditure

Pre-16: Includes expenditure on:

- travel between home and mainstream schools, independent 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 to and from Pupil Referral Units (PRUs) for pupils with SEN and or disabilities.
- **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 temporary provision for pupils who do not have a school place unless arrangements are wholly attributable to severe and complex SEN.

2.1.5 Home to school transport (pre-16): mainstream home to school transport expenditure:

This line includes transport for pre-16 children of compulsory school age other than for reasons of SEN or disability and should include gross expenditure, income, and net expenditure.

These are of two types:

- expenditure associated with the direct operation of home to school travel services (e.g. travel, telephones, legal services, premises, personnel services, stationery, and administrative support) should be charged directly and reported through the appropriate budget. LAs will need to apportion these overheads between the SEN and mainstream transport lines

- other overheads and recharges that cannot be assigned to services should be apportioned using conventional accounting practice. These would mirror the way overheads and recharges are calculated for the services that the LA trades with schools.

2.1.6 Home to post-16 provision: SEN transport expenditure (aged 16-18)

Include all gross expenditure, income, and net expenditure incurred by LAs for transporting learners with SEN aged **16-18** to post-16 education and training provision including: School Sixth Form, Sixth Form College, FE College, Independent Specialist providers, Apprenticeships and other work-based learning provision.

Your return should include, as a minimum, the expenditure on: transport provided by LA owned vehicles; provision of independent travel training; taxi fares; LA contracted vehicles; subsidies or a financial contribution to travel passes and fuel allowances for parents.

2.1.7 Home to post-16 provision: SEN transport expenditure (aged 19-25)

Include all gross expenditure, income, and net expenditure incurred by LAs for transporting learners with SEN aged **19-25** to post-16 education and training provision including: School Sixth Form, Sixth Form College, FE College, Independent Specialist providers, Apprenticeships and other work-based learning provision.

Your return should include, as a minimum, the expenditure on: transport provided by LA owned vehicles; provision of independent travel training; taxi fares; LA contracted vehicles; subsidies or a financial contribution to travel passes and fuel allowances for parents.

2.1.8 Home to post-16 provision transport: mainstream home to post-16 transport expenditure.

This line includes home to post-16 provision transport other than for learners with SEN : include all gross expenditure, income, and net expenditure incurred by LAs for transporting learners aged 16-18 (including those who become 19 during their course) to post-16 education and training provision – including School Sixth Form, Sixth Form College, FE College, Apprenticeships and other work-based learning provision.

Your return should include, as a minimum, the expenditure on:

- Transport provided by LA owned vehicles; taxi fares; LA contracted vehicles; subsidies or a financial contribution to travel passes and moped/scooter schemes.

Do not include expenditure on home to learning transport for young people with SEN in this line.

2.1.9 Supply of school places: Include expenditure on planning and managing the supply of school places, including the authority's functions in relation to the

establishment, alteration or discontinuance of schools pursuant to [Part 2 of, and Schedule 2 to, the Education and Inspections Act 2006](#).

2.2.1 Young people's learning and development: This includes 16 - 18 Provision other than schools and FE and covers non-advanced direct provision on 16-18 apprenticeships and entry to employment. This line also includes 14 - 19 Reform, education business links, learning agreement pilots, NEETs, increasing flexibility for 14-16 year olds, young apprenticeships - key stage 4 for 14-15 year olds, 14-19 fighting funds i.e. support learning and development initiatives, and 16-18 structural support which has not been included within the lines above.

This line relates to the education service.

2.2.2 Adult and community learning: Adult/ community education and "lifelong learning" programmes. Some authorities operate adult, community and youth work 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 youth work).

Income from the Skills Funding Agency (SFA) should be shown in the income box.

2. 2.3 Pension costs - Includes existing early retirement costs: The budget for expected expenditure for commitments for former school and LA staff should be included under this heading. Also residual pension liability (e.g. FE, careers service etc.) are included here ex-FE college staff; ex-career service staff; ex-teacher training institute staff; and the London Pensions Fund Authority levy.

This line covers any on-going commitment incurred in previous years. For new costs please record in line 2.0.7 (Premature retirement costs/ redundancy costs (new provisions)).

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

2.2.5 Insurance: Include any expenditure on insurance relating to education other than for liability arising in connection with schools or school premises.

Do not include other children's services.

2.3.1 Other specific grants: Other specific grants, whether devolved or not devolved to schools. **Not** grants relating to childcare.

2.4.1 Total other education and community budget.

Children's and young people's services

General principles for children's and young people's services

We have established some general principles to guide LAs when completing the following sections under children's and young people's services:

- The aim of this section is to capture, as far as possible, all budgeted spend on children's and young people's services.
- We are aiming for a collection that is robust and suited to how the data is used. Our aim is to make what is collected as accurate as possible so the data can be used with a degree of confidence.

To note when completing the income column:

- Where relevant, complete the income column, including: income derived from any charges to parents for services; charges to other centre users (for example rental of rooms); and any other grant income.
- **Do not** record central government grants as income.

Sure start children's centres and early years

This section of the return is designed to show total LA spending on Sure Start children's centres; how much of this is devolved to individual children's centres; how much is used to pay for LA provided or commissioned services; and how much for LA management costs related to children's centres.

When completing this section for Sure Start children's centres:

- **Include** salary costs of any Qualified Teachers Status and/or early years professional staff employed by children's centres.
- **Do not** include other early education funding (including funding through the free entitlement, as that is covered elsewhere in the early education pro forma).
- **Do not** include the cost of services provided in-kind by other statutory providers (for example health services or Jobcentre Plus).

3.0.1 Funding for individual Sure Start children's centres: Include details of devolved revenue to children's centres for the delivery and management of the children's centre and its services. (This includes both children's centres managed directly by the LA, where budgets are delegated internally, and those commissioned

to another body under a contract or service level agreement, including school governing bodies).

Do not include funding on early education (including early education funding through the free entitlement).

3.0.2 Funding for LA provided or commissioned area-wide services delivered through Sure Start children's centres: Include any discrete services to be delivered across the LA area that are centrally commissioned by the LA that are part of the children's centre programme, e.g. a centrally commissioned outreach service for children under 5 and their families.

Do not include the money/ budget for individual children's centres to deliver services or commission services at a centre level - this should be recorded in 3.0.1.

3.0.3 Funding on LA management costs relating to Sure Start children's centres: This refers to the total amount the LA plans to use to meet the central costs of managing the children's centre programme.

This includes the costs of: LA organisational management and support, data collection, commissioning, and improvement support.

3.0.4 Other early years funding: This is intended to cover any other money (non-Dedicated Schools Grant) spent to support and develop early years provision (for 0-5s). Activities likely to be included are improvement / sustainability support, implementing your sufficiency action plan and local workforce development.

3.0.5 Total Sure Start children's centres: Formula calculates the aggregate of the entries in lines 3.0.1 to 3.0.4.

Children looked after

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

3.1.1 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 care share of the costs of Community Homes with Education provision and the social care 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 lines of the table.

Exclude expenditure costs for:

- Short breaks for looked after disabled children.
- Mother and baby homes (include in 3.1.5 Other Children Looked After Services).
- Youth detention accommodation (include in Other Children Looked After Services).
- Respite care for those children not meeting the definition of children looked after.

3.1.2 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
- Associated independent visitor costs and relevant contact payments under sections [20/34 of the Children Act 1989](#).

Exclude remand fostering (Youth Justice); foster care placements with a relative or friend (children placed with family and friends); social work costs related directly to the fostered children (social work); and short breaks (respite) for looked after disabled children.

3.1.3 Adoption services: Include staff and overhead costs associated with adoption **including** the costs of social workers recruiting and assessing new prospective adopters and supporting existing prospective adopters. Also include costs related to adoption support, such as the cost of therapeutic services.

Adoption services are defined as:

- Financial support;
- Services to enable groups of adoptive children, adoptive and birth parents or former guardians of an adoptive child to discuss matters relating to adoption;

- Assistance, including mediation services, in relation to contact: between an agency adoptive child and a birth parents, siblings, former guardian or a related person;
- Therapeutic services for the agency adoptive child or inter country adoptive child;
- Assistance for the purpose of ensuring the continuance of the relationship between an adoptive child and his or her adoptive parents, (includes training for adoptive parents to meet any special needs of the child and respite care);
- Assistance where disruption of an adoptive placement, or of an adoption arrangement following the making of an adoption order, has occurred or is in danger of occurring, including
 - making arrangements for the provision of mediation services; and
 - organising and running meetings to discuss disruptions in such placements or arrangements.
- Counselling, advice and information.

Refer to the Adoption and Children Act 2002, the [Adoption Support Services Regulations 2005](#) and the statutory adoption guidance 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 2005](#). It also covers payments made, in accordance with the [Adoption Support Services Regulations 2005](#), 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 social work).

3.1.4 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.

3.1.5 Other children looked after services: Include support to looked after children and 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
- 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
- in youth detention accommodation (as set out at [Legal Aid, Sentencing and Punishment of Offenders Act 2012](#)).
- expenditure on advocacy services for children looked after

3.1.6 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.

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

3.1.8 Education of looked after children: Include 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). Exclude any funding delegated to schools for looked after children.

3.1.9 Leaving care support services: Include the staff and overhead costs associated with the authority's leaving care support team and services. Including, for example:

- Functions carried out Personal Advisors (PAs), including assessments of need, preparation of pathway plans, and participation in reviews of pathway plans.
- Costs relating to the training and supervision of PAs. Costs associated with providing and maintaining relevant children in suitable accommodation, including 'staying put' arrangements.
- Costs of other forms of accommodation for relevant children which may be necessary in emergency situations.
- All forms of financial assistance paid by the authority to care leavers.
- Costs involved in developing and disseminating the authority's policies around support to care leavers.

Advising, befriending, and giving assistance to persons qualifying for advice and assistance.

Exclude:

- The social worker costs in preparing and reviewing pathway plans prior to young people ceasing to be looked after (e.g. when they are 'eligible children') or any other social worker costs in supporting 'relevant' or 'former relevant' children (see social work (including LA functions in relation to child protection)).

3.1.10 Asylum seekers services – children: Include planned expenditure of those asylum seeking children who are not looked after.

Costs for asylum seekers who are looked after would be distributed amongst the placement and other looked after child costs under 3.1.1 to 3.1.8.

3.1.11 Total children looked after: Formula calculates the aggregate of entries in lines 3.1.1 to 3.1.10.

Other children and family services

3.2.1 Other children and family services: Include other budgeted spend that cannot be placed under another specific heading but contributes to your overall spending on children's and young people's services.

Also include budgeted spend previously captured here:

- 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.

Note: Please keep a record of the kind of spending that you have included in this category, as the Department for Education may get in touch with some LAs to request this information to aid their understanding and analysis of the data.

Safeguarding children and young people's services

A number of changes have been made to this section following our more detailed consultation. Budgeted spending on child death review processes is now included in the line on Local Safeguarding Children Boards. Spending on social work (including functions in relation to child protection) has been separated out from commissioning.

3.3.1 Social work (including LA functions in relation to child protection):

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 (except those detailed below). 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 (include hospital social workers);
- occupational therapy services to children;
- relevant support staff costs;
- child protection social work costs.

Exclude social work costs in support of foster carers and adoptive families as these are captured elsewhere in the return.

Also include budgeted spending on LA functions in relation to child protection. This includes all planned expenditure on carrying out the authority's functions in relation to children protection under the [Children Act 1989](#) and under [section 175 of the Education Act 2002](#) and other functions relating to child protection.

3.3.2 Commissioning and children's services strategy: Include budgeted spending on overall commissioning within children's and young people's services, such as the cost of a central commissioning function.

Also include any additional expenditure on services that are bought in from outside the LA to support the central commissioning function. Where joint commissioning

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

Exclude the costs of the actual services commissioned as well as any social worker costs related to commissioning as these will be captured elsewhere in the return. Also exclude costs of commissioning services specifically for Sure Start children's centres as these will be captured in line 3.0.3.

For the children's services strategy element, include partnership costs for multi-agency working, i.e. contributions from the authority to partnership manager and other costs. Do not include pooled budget contributions for specific front line services. Also include spending on statutory and regulatory duties related to children's services that are not included in the line on statutory and regulatory duties related to education above (line 2.0.6).

3.3.3 Local Safeguarding Children Boards: Include here budgeted spending on the authority's Local Safeguarding Children Board functions under the [Children Act 2004](#) and the [Local Safeguarding Children Boards Regulations 2006](#).

Also include **child death review processes**. This will include expenditure on the authority's functions under the [Children Act 2004](#) (as prescribed in chapter 7 of [Working Together to Safeguard Children, 2010](#)). 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.

3.3.4 Total safeguarding children and young people's services: Formula calculates the aggregate of entries in lines 3.3.1 to 3.3.3.

Family support services

Some changes have been made to this section to help improve the quality of the data collected. Planned expenditure previously captured in this section should continue to be recorded here, split across services for disabled children (lines 3.4.1 to 3.4.3) and targeted/ universal family support and targeted services (lines 3.4.4 and 3.4.5).

This section includes statutory services provided to children in need and their families and voluntary aid to other children.

3.4.1 Direct payments: Exclude expenditure on direct payments for SEN and disability as this is captured above in line 1.2.11.

Include here any other spending on direct payments.

3.4.2 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 3.1.6); 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.

3.4.3 Other support for disabled children: Include children's services contribution to **equipment and adaptations** such as:

- 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 equipment
- Stores, delivery and other associated costs.

Exclude contributions by the housing service, adult social care service and local NHS services.

3.4.4 Targeted family support: Targeted family support services are those focused on particular vulnerable families, including but not limited to families receiving support through the Troubled Families Programme.

Include budgeted spending in the following areas that were previously captured under separate lines in this data collection:

- **Contribution to health care of individual children.** This is expenditure where there is a need to support a child. This includes non- statutory innovative initiatives or pilot programmes, e.g. family nurse partnerships. These could be initiatives to be funded privately by the LA or jointly by LA or primary care trust.
- **Home care services.** This is home care provided to help carer look after a child at home. For example, home helps, domiciliary care assistants, support or payments to voluntary workers/ organisations providing home care services. Also include the costs of administration of home care for children.
- **Intensive family interventions.** Include the expenditure for providing intensive family interventions which support the programme led by the

Troubled Families Unit to turn around the lives of troubled families. Common characteristics include each family having access to a dedicated practitioner who delivers support and co-ordinates the work of other agencies, ensuring that a support/ care plan is in place which outlines actions and timescales. These interventions commonly include pre- and post-measurements of how circumstances for the family has changed.

Other areas of spend that could be included in this line are:

- Payments or gifts in kind to safeguard and promote the welfare of children in need.
- Community support workers (peripatetic support staff who supervise children at risk, children in need, learning in the community and liaise with other agencies, CPNs etc.) outreach workers, family support or aid workers and others working with those families but 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.

Exclude home care services provided for short breaks for disabled children (which will be included in line 3.4.2 above).

3.4.5 Universal family support: Universal family support is open to all regardless of their family circumstances or perceptions of vulnerability.

This includes support provided in the community for children who do not have a particular need that has been already identified (but who may be in a disadvantaged group), such as home-school liaison services funded by the LA; peer to peer support services such as Homestart and relationship support.

3.4.6 Total family support services: Formula calculates the aggregate of the entries in lines 3.4.1 to 3.4.5.

Services for young people

A number of changes have been made to this section to help improve the quality of the data collected. Planned expenditure previously captured in this section should continue to be recorded here, split across two lines – universal and targeted services.

Services for young people (aged 13 to 19) encompasses **all** LA expenditure on provision of educational and recreational leisure-time activities, including youth work and delivery of their duties to support young people to participate in education or

training. The scope of the activities covered by this is defined in the statutory guidance issued in June 2012 by the Secretary of State for Education for LAs on services and activities to improve young people's well-being¹ and targeted support services for young people².

Lines 3.5.1 **Universal services for young people** and 3.5.2 **Targeted services for young people** cover the following main types of activity:

- youth work;
- activities for young people;
- services to support young people's participation in education or training;
- substance misuse services;
- teenage pregnancy services;
- discretionary awards;
- student support.

They include expenditure on the following:

- employees;
- staff training;
- premises-related expenditure transport related expenditure;
- supplies and services;
- third-party payments;
- support services;
- costs at residential and non-residential youth centres;
- costs at activity at outdoor and urban studies centres;
- grant funding to the voluntary sector for the activities listed above.

Expenditure on youth work includes educational leisure-time activities that are for the improvement of young people's personal and social development, which are delivered using youth work methods and approaches.

Examples of activities for young people include, but are not limited to:

- special interest clubs;
- out of school hours coaching in arts and craft, sporting or other physical activities; learning opportunities available through facilities offering residential, weekend or holiday-time services;
- volunteering activity where young people gain valuable non-formal educational benefits from the experience, for example National Citizen Service;

¹<http://www.education.gov.uk/childrenandyoungpeople/youngpeople/positive%20for%20youth/a00204650/launchofconsultationondraftyouthguidanceforlas>

² <https://www.gov.uk/government/publications/careers-guidance-provision-for-young-people-in-schools>

- democratic engagement, for example young mayors and youth councils;
- sporting activities and informal physical activities;
- cultural activities including music, performing and visual arts.

These activities may be made available to young people through Myplace centres.

Expenditure on support to young people to participate in education or training as set out in the statutory guidance for local authorities³ and should include:

- working with schools to identify those at risk of not participating post-16;
- delivery of the September Guarantee;
- tracking young people's participation in education and training and provision of information through the Client Caseload Information System (CCIS);
- working with the Education Funding Agency to secure sufficient, suitable education and training provision for young people;
- supporting all young people to participate in education and training for longer after compulsory schooling, in line with legislation to raise the participation age pupils who left year 11 in summer 2013 were required to continue in education or training for at least a further year, and pupils who left year 11 in summer 2014 are the first cohort required to continue until at least their 18th birthday);
- targeted support for young people not in education, employment or training (NEET), working with youth contract providers where appropriate; and
- "Section 139A" assessments for those with on-going Learning Difficulty Assessments (LDAs), authority careers service functions for young people and activities for young people and activities related to provision of information for young people and their carers.

Include expenditure on substance misuse services and teenage pregnancy services, including expenditure to implement and coordinate local strategies as well as targeted prevention and early intervention initiatives.

Exclude activity funded through the Public Health Grant. Specific funding data for substance misuse services and teenage pregnancy services is also captured at the end of the data collection, in memorandum lines 8a.1 and 8a.2.

It also includes expenditure on discretionary awards and in respect of 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).

It also includes expenditure on student support arrangements, including administration by the authority in pursuit of its functions under the Education

³ [Participation of young people in education, employment or training](#) statutory guidance for local authorities

(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.

3.5.1 Universal services for young people: Universal and open access services are open to all young people, regardless of their circumstances or perception of vulnerability.

3.5.2 Targeted services for young people: Targeted services are those focused on supporting early intervention for vulnerable young people, including but not limited to those at risk of teenage pregnancy, substance misuse, youth crime and not being in education, employment or training.

Those services that are targeted towards supporting individual young people on a one-to-one basis (e.g. counselling), groups of young people, for example young people at risk of gang involvement, or specific localities, for example detached youth work in areas that have high instances of anti-social behaviour.

The table below provides an indication as to the way that young people's services are split up currently.

Young people's service	Universal	Targeted
Working with schools to identify those at risk of not participating post-16	Protocols with schools	Targeted support for those identified as being at risk
Delivery of the September Guarantee	Tracking offers made to young people	Targeted support for those who do not have an offer of a place when they complete compulsory pre-16 education
Tracking participation in education and training	Maintenance of a client database (CCIS) Uploading information on young people in education and training Provision of information to DfE	'Follow up' of hard to reach young people
Post-16 education and training provision	Gap filling exercise	Specialist provision for young people with SEN and disability

RPA	Promoting effective participation	Identifying young people who 'drop out' and providing support to re-engage
Young people NEET		Targeted support for young people not in education, employment or training (NEET) Referral of young people NEET to youth contract providers where appropriate
Youth Voice	Engaging young people in decision making Reviewing services in line with the statutory guidance issued in June 2012 by the Secretary of State for Education for LAs on services and activities to improve young people's well-being	Support for specific for engaging groups of targeted young people in decision making, e.g. looked after young people, teenage parents etc.

3.5.3 Total Services for young people: Formula calculates the aggregate of the entries in lines 3.5.1 to 3.5.2

Youth justice

3.6.1 Youth justice: Include the costs of services related to young offenders including youth offending teams.

- 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, e.g. under s97 of the [Crime and Disorder Act 1998](#).
- Costs of social services staff and support facilities for youth offender teams under the [Crime and Disorder Act 1998](#).
- Community services costs.
- Remand fostering costs, i.e. 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.

4.0.1 Capital expenditure from revenue ((CERA) (Non- schools budget functions and Children's and young people's services)): Expenditure commonly known as CERA - capital expenditure which an authority expect to charge to a revenue account of the authority within the meaning of section 22 of the Local Government Act 2003.

5.0.1 Total schools budget and other education and community budget (excluding CERA): lines 1.6.1 and 2.4.1.

5.0.2 Total children's and young people's services and youth justice budget lines (excluding CERA): lines 3.0.5 + 3.1.11 + 3.2.1 + 3.3.4 + 3.4.6 + 3.5.3 + 3.6.1.

6. Total schools budget, other education and community budget, children and young people's services and youth justice budget: lines 5.0.1 + 5.0.2.

7. Capital expenditure (excluding CERA): Enter here all capital expenditure, being expenditure –

- which the authority propose to capitalise in their accounts in accordance with proper practices being those accounting practices -
- which the authority are required to follow by virtue of any enactment, or
- 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 LAs, 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
- which does not fall within note 4.0.1 (capital expenditure from revenue).

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

Memorandum

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

Services for young people

Planned expenditure on substance misuse services and teenage pregnancy services will already be included in lines 3.5.1 and 3.5.2 above, and is also included as separate categories in the following lines. These lines are not included in the total spending figures to avoid double counting.

8a.1 Substance misuse services (drugs, alcohol, and volatile substances) (included in 3.5.1 and 3.5.2 above): These may include: targeted drug and alcohol information, advice and education to support informed choices, motivational interviewing, substance misuse brief interventions, substance misuse specific family support, substance misuse screening and assessment as part of a wider assessment process.

Include all expenditure on targeted services focused on supporting early interventions to manage substance misuse-related risk and harm and reduce the likelihood of young people becoming future drug or alcohol users.

Exclude spending on activities such as specialist substance misuse interventions funded by the Public Health Grant and reported through the Public Health Grant return.

8a.2 Teenage pregnancy services (included in 3.5.1 and 3.5.2 above): Include here all expenditure wholly focused on implementing and coordinating local teenage pregnancy strategies to reduce under 18 conceptions and to improve outcomes for teenage parents and their children reflecting the DfE planning guidance.

Exclude spending on activities funded by the Public Health Grant and reported through the Public Health Grant return.

Table 2: School Table - Special and Hospital Schools/ Pupil Referral Units

Special Schools/ Pupil Referral Units/ Hospital Schools

The delegated budget for special schools and pupil referral units (PRUs) will consist of place funding only. The total place funding amounts should be included in line 1.0.1. The schools' and PRUs' top-up funding is shown in line 1.2.1. Special school and other SEN places will receive £10,000 per place; AP places in PRUs and other settings will also receive £10,000 per place; and hospital education places will be funded on the same per place amount as in 2015-16 unless the authority has decided to increase the amount.

Some institutions provide more than one of these types of education and the form therefore provides three columns that can be used for each institution. LAs should classify each institution under its formal designation as a special school, PRU or hospital school (a type of special school serving a hospital), which will normally indicate its predominant type of place. Exclude expenditure for hospital education services, shown in line 1.2.6, that are not funded as places at these providers.

Note that the funding amount in the columns should be calculated by using the rate per place and multiplying it by the number of places.

However if the place numbers planned for April to August and September to March are different, then a pro rata calculation has to be carried out. Part year per place amounts should be calculated on a pro rata basis for 5/12 and 7/12 respectively.

School name

The names of all special schools, PRUs and hospital schools maintained by the authority before the start of the financial year will be pre-populated by the Department. There is flexibility to enable you to add additional rows so that you may include PRUs or schools missing from this table. Mainstream schools with special units or resourced provision should not be included.

DfE number

The Department will enter opposite the name of each school, the school's DfE number.

School opening/ closing

The drop down section allows you to indicate opposite the name of a school whether it is closing or opening during the financial year. There is the option to 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.

Full year data should be provided for schools converting to become academies.

Date opening/ closing

Enter the date that the maintained school is intended to close or open in the form dd/mm/yyyy.

Places

The number of places entered in the following columns should be the number of places to be funded in the academic year 2015 to 2016 (for the period April to August 2016), and to be funded in the academic year 2016 to 2017 (for the period September 2016 to March 2017). These are the full year place numbers and are not to be pro-rated for the part of the year that falls in the 2016 to 2017 financial year. Where there are changes to the place numbers between academic years, in calculating the total funding for the financial year multiply the annual place number for each academic year by the appropriate place value (see below) calculated using the 5/12^{ths} plus 7/12^{ths} split.

Special educational needs (SEN) places

April 2016 to August 2017

September 2016 to March 2017

Number of places for pupils with statements or EHC plans, funded at £10,000 per place per annum.

SEN place funding April 2016 To March 2017

Total cost of the places in the previous columns. This should be £10,000 multiplied by the number of places in the previous columns. The only exception is where the place amount is reduced because the school is opening or closing during the financial year. When the place numbers change in September 2016, multiply the place number for the period April to August 2016 by £4,167 (5/12 of £10,000), and the place number for the period September 2016 to March 2017 by £5,833 (7/12 of £10,000) to get the total for the financial year April 2016 to March 2017.

Alternative provision (AP) places

April 2016 to August 2016

September 2016 to March 2017

Number of places to provide alternative provision for pupils at £10,000 per place per annum.

AP place funding

April 2016 to March 2017

Total cost of the places in the previous columns. Multiply the place number for the period April to August 2016 by £4,167 (5/12 of £10,000), and the place number for the period September 2016 to March 2017 by £5,833 (7/12 of £10,000) to get the total for the financial year April 2016 to March 2017.. The only exception to this calculation is

where the place amounts are reduced because the school is opening or closing during the financial year.

Hospital education places

April 2016 to August 2016

September 2016 to March 2017

Hospital education places must be funded at the same per place amount as they received in 2015-16, unless the authority has decided to increase the amount. Hospital education is defined as where the child is being provided with such education by reason of a decision made by a medical practitioner (as opposed to by an educationalist).

Hospital education place funding

April 2016 to March 2017

Total cost of the places in the previous column. This should be the amount per place multiplied by the number of places in the previous columns. See above for how to work out the amount for the financial year April 2016 to March 2017 if the place number changes in September 2016.

Total Place funding

April 2016 to March 2017

Total place funding for the institution (the sum of the columns for SEN place funding, AP place funding and hospital education place funding).

Total special schools

Formulae in the boxes in each of the columns will automatically calculate the aggregate of the numbers entered in each of those columns in respect of special schools.

Total pupil referral units

Formulae in the boxes in each of the columns will automatically calculate the aggregate of the numbers entered in each of those columns in respect of pupil referral units.

Total hospital schools

Formulae in the boxes in each of columns will automatically calculate the aggregates of the numbers entered in each of those columns in respect of hospital schools.

The Early Years Collection and the Pro forma

This section of the return is designated to record the total LA DSG spending on early years statutory funded early learning for two, three and four year olds and any other non-statutory DSG expenditure on early years including the early years pupil premium.

The information on early years recorded on COLLECT will be output into the early years pro forma. The pro forma is split into Early Years Single Funding Formula (EYSFF) for three and four year olds, the Early Years Pupil Premium and the EYSFF for two year olds, contingency and centrally retained spending. Each section is also split into provider types, giving data for maintained nursery schools, maintained primary classes and PVI settings.

The Department will publish the early years pro forma for each LA as part of the early years benchmarking information later this year.

The pro forma will make publicly accessible more detailed information on LAs' funding for early years. The pro forma is intended to increase transparency in LA funding decisions and enable providers and others to make comparisons between different areas. When completing the return, please provide a comprehensive breakdown as far as possible on base rates, supplements, additional hours and central spend activities. This will enable LAs, providers and the Department to better understand how LAs are using their early years budgets.

1. EYSFF (three and four year olds) base rate(s) per hour, per provider type

Description – in the description please state who each of your different base rates apply to, i.e. type of provider, base rate by staffing qualifications and any other definitions of base rates. Please include all base rates.

Amount – the amount entered for base rates must be an hourly rate – the unit column is therefore fixed for base rates.

Number of hours – this is the total number of hours you expect to fund in the financial year.

2. Supplements (please provide in written format a short explanation of your supplement payments)

We have included the mandatory supplement of deprivation for three and four year olds and other permitted early years supplements (quality, flexibility and sustainability) in the pro forma. If you do not use the other permitted supplements, please leave the relevant row blank. If your EYSFF uses the permitted school formula factors, please enter them in the **other formula factors and lump sums** section.

Description – in the description please state what the qualifying criteria are for each of your different supplements. Please include all supplements for each of the factors (adding more lines if necessary). For example if you have a quality supplement for

maintained, and a different one for PVI, please use a separate row for each, with a brief summary of what they are paid for. The pro forma is intended to be self-standing, so descriptions of supplements should not make reference to other information not contained in the pro forma (such as 'same as school formula factors').

Amount and unit – in the amount column please record the funding paid to providers and whether this amount is per hour, per child or a lump sum.

3. Other formula factors and lump sums (if applicable)

This column is for supplements for factors other than deprivation, quality or flexibility. If you do not have any other supplements, please leave this section blank. In this section you should include incidental payments such as insurance; these may be recoded as hourly rates or lump sums.

Description – in the description please state what the qualifying criteria are for each of your different supplements. Please include all supplements for each of the factors, including a brief description of what they are paid for.

Amount and unit – in the amount column please record the funding paid to providers and in the unit column please use the drop down box to select whether this amount is per hour, per child or a lump sum.

4. Additional funded free hours, e.g. full time places (if applicable)

Please record here the number of hours which are funded over and above the free entitlement for all settings (including maintained and PVIs), making sure to record for the different types of settings in separate lines.

Technically, although additional hours for PVI settings are classified as centrally retained funding, for the purposes of this data collection, you should record additional hours for PVI settings here. In the early years pro forma, the additional PVI hours will be shown in the centrally retained spending section for accounting purposes.

TOTAL FUNDING FOR EARLY YEARS SINGLE FUNDING FORMULA (3s AND 4s)

This row is calculated automatically.

5. Two year old base rate(s) per hour, per provider type

Description – in the description please state who each of any different base rates apply to, i.e. type of provider, base rate by staffing qualifications, any other definitions of base rates. Please include all base rates - we have provided four lines, but more may be added for additional numbers of base rates.

Amount – the amount entered for base rates can be either an hourly rate, a rate per

child lump sum. Please record here how many two year old places being funded (either hourly rate or per child) and at what rate you are funding them. All place-based funding and funding of non-statutory two year old places should be recorded here – and not recorded as centrally retained spending.

6. Two year old supplements (please provide a short explanation of your supplement payments)

If you do not use supplements for two year olds, leave the relevant rows blank.

Description – in the description please specify what each of any different supplements are paid for. Please include all supplements for each of the factors, including what the qualifying criteria are for each of your different supplements (adding more lines if necessary). For example, if the supplements differ for different providers, use separate rows for each provider with a brief description of what they are paid for.

Amount and unit – the amount for supplements can either be an hourly rate, a rate per child or a lump sum. In the amount column, please record the funding paid to providers and in the unit column, using the drop down box to select whether this amount is per hour, per child or a lump sum.

TOTAL FUNDING FOR EARLY YEARS SINGLE FUNDING FORMULA FOR 2 YEAR OLDS:

This row is calculated by the spreadsheet.

7. Early years contingency funding

Please briefly explain what you include in contingency funding for 2, 3 and 4 year olds and the amounts allocated to it. Contingency funding should be recorded separately for 2 year olds and 3 and 4 year olds, with a comprehensive breakdown as far as possible on what the contingency funding is intended to cover (add more lines if necessary). For example, if any early learning for two year olds funding is yet to be finalised (and cannot be recorded in section 6) and the LA is recorded it as contingency, please make this clear and include the specific amount.

This expenditure will also need to be included in line 1.3.1 - Central expenditure on children under 5 in the LA table.

8. Early years centrally retained spending

This is intended to help providers and others understand how centrally retained funding is used by LAs. This information will produce a national picture on how central early years spend is being used to help improve government funded early education and support child development. Please briefly explain what elements are included in centrally retained spending **and** the amounts allocated to each of these. (An example of the detail required is 'early years speech and language therapy service'.) LAs are required to secure school forum approval for early years central retained spend, and the pro forma could usefully include a headline summary of

information made available to schools forums to secure this approval. The pro forma will display additional funded free hours in PVIs here, as these are technically centrally retained spending – but on COLLECT, these should be recorded in the additional hours section (section 4) along with additional hours in maintained provision.

Centrally retained funding should be recorded separately for 2 year olds and 3 and 4 year olds, with a comprehensive breakdown as far as possible on what the funding is intended to cover (add more lines if necessary).

This expenditure will also need to be included in line 1.3.1 - Central expenditure on children under 5 in the LA table.

The total early years centrally retained spending in section 7 and 8 of the EY Table should match line 1.3.1 in the LA Table.

9. Early Years Pupil Premium

The Early Years Pupil Premium was introduced in April 2015 to support the early education of disadvantaged three and four-year-olds. For financial year 2016-17, you will only need to record information about your EYPP allocation (there is a box on the pro forma for this purpose). Information relating to how their EYPP allocation will be split by provider type is not required.

Please note that this should be recorded separately from all other early years spend and should be recorded separately from information relating to the deprivation supplement.

TOTAL ALLOCATION FOR PUPIL PREMIUM: 2016-17.



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