



Education  
Funding  
Agency

# **Section 251 financial data collection 2017 to 2018**

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

**March 2017**

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## Summary

### About this departmental advice

Local authorities 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 31 March 2017 for the prescribed period to the Secretary of State for Education. The prescribed period for this budget statement covers 1 April 2017 to 31 March 2018.

Separate guidance applies to the preparation of the outturn statement.

### Expiry or review date

This advice applies for the returns for the financial year 2017 to 2018.

### Who is this publication for?

This advice is for local authority finance officers.

### Main points

Regulatory provisions directly affecting the education content of these budget statements are also made in the [School and Early Years Finance \(England\) Regulations 2017](#).

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

Local authorities 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 local authority's planned spending. This includes how much the local authority intends to spend on:

- the schools budget
- de-delegated items
- high needs budget
- early years' budget
- central provision within the schools budget
- children and young people's services

It is important that schools forums and others can compare funding between different local authorities, 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

Local authorities must submit their budget statement for the prescribed period to the Secretary of State for Education by **31 March 2017** using the department's centralised data collection and management system for education, COLLECT (Collections On-Line for Learning, Education, Children and Teachers). This is an online data collection tool which allows local authorities to load their returns direct to the department's collections database. Instructions on [how to use COLLECT](#) is available. You will be notified when the system goes live in March 2017.

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 local authorities:** if a school does not have access to the internet the local authority must provide a hard copy of each budget statement including, **table 1** (local authority 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 headteacher
- **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 local authority must show how they can access a copy of the budget statement
- **to the general public:** the local authority 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 local authority must make a copy of the whole statement available on a website which is maintained by the local authority and accessible by the public

Where local authorities 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. Local authorities 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 photocopied.

We regularly publish information and section 251 data reports from local authorities. These can be found in the [section 251 documents](#) guide.

### **Technical help with the 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 local authorities to academies must be recorded in the section 251 tables. For example, special educational needs (SEN) funding paid by the local authority in respect of top-up funding for individual pupils in academies needs to be included in the appropriate SEN lines.

## 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 separate to the statement itself, either 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.

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 via the [data collections service request form](#).

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 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 FDFMT undertakes the data validation process.

## Main changes for 2017 to 2018

Below you will find details of some of the key changes we would like to highlight for 2017 to 2018. A detailed map of all the line changes will accompany this guidance.

### Notes to LA table

#### Post-school column

The content of this column has been changed so that it now includes maintained schools and academies that provide only for pupils over school leaving age. **See page 16.**

#### De-delegated items

##### **School improvement has been included in the de-delegated items – line 1.1.10**

School improvement de-delegation covers any additional school improvement activities provided by the local authority for maintained schools from September 2017 that are not included within the scope of the separate local authority grant for school intervention and improvement (see line 2.0.3). The grant covers activities in relation to intervening in underperforming maintained schools, monitoring maintained schools in order to identify those at risk of becoming eligible for intervention and the commissioning of support for them. **See page 21.**

#### High needs budget

##### **PFI/BSF costs at special schools – AP/PRUs and Post 16 only institutions – line 1.2.10**

This guidance relates to post 16 institutions also. **See page 23.**

##### **Therapies and other health related services – moved to high needs budget from line 2.0.1 (other education and community budget) – line 1.2.13**

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. **See page 24.**



## Central provision within schools budget (former ESG retained duties)

**New sections** as set out below have been added to reflect the changes relating to services formerly funded by the education services grant (ESG). Subject to the agreement of the schools forum, local authorities will be able to retain funding centrally within the schools budget for services which they provide for all schools, including academies (previously funded by the “retained duties” element of the ESG) and for maintained schools only (previously funded by the “general duties” element of the ESG). In the latter case the funding will be deducted from maintained school budgets only in a similar way to de-delegation.

Where such expenditure is not funded from the dedicated schools grant (DSG), it remains non-schools budget expenditure and is to be recorded in section 2 of the form. **See page 33.**

### Education welfare service – line 1.5.1

Includes expenditure on functions in relation to the exclusion of pupils from schools, excluding any provision of education to excluded pupils. **See page 27.**

### Asset management – line 1.5.2

Includes expenditure on the management of the local authority’s capital programme including preparation and review of an asset management plan, and negotiation and management of private finance transactions.

Also the general landlord duties for all buildings owned by the local authority, including those leased to academies. **See page 28.**

### Statutory/ Regulatory duties – 1.5.3

Includes the expenditure on the Director of Children’s Services and personal staff for the Director. **See page 28.**

## Central provision funded through maintained schools budget

### Central support services – line 1.6.1

Includes expenditure on the following:

- clothing grants
- provision of tuition in music, or on other music-related activities
- visual, creative and performing arts

- outdoor education centres (but not centres mainly for the provision of organised games, swimming or athletics)

**More information is available on page 29.**

#### **Education welfare service – line 1.6.2**

Includes expenditure on inspection of attendance registers. **See page 29.**

#### **Asset management – line 1.6.3**

Includes expenditure on general landlord duties for all maintained schools. **See page 29.**

#### **Statutory/Regulatory duties – line 1.6.4**

Includes expenditure on various functions of the local authority related to maintained schools. **See pages 30 to 31.**

#### **Premature retirement cost/redundancy costs (new provisions) – line 1.6.5**

Includes expenditure on dismissal or premature retirement when costs cannot be charged to maintained schools. **See page 31.**

#### **Monitoring national curriculum assessment – line 1.6.6**

Includes expenditure on the monitoring of national curriculum assessments. **See page 31.**

#### **Other spend not funded from the Schools Budget – line 2.2.1**

Local authorities have pointed out to us that because some of the lines in section 1.4 of this form require schools forum approval, authorities may incur expenditure funded from outside the schools budget under these headings that cannot be recorded in section 1. We are therefore providing an additional line in section 2 for recording expenditure on certain lines in section 1.4 that is not funded out of DSG. **See page 40.**

#### **Children looked after**

##### **Asylum seeker services – children – line 3.1.10**

Exclude planned expenditure for children who are not looked after which is covered by the Home Office grant funding for refugees. **See page 47.**

## Table 2: school table high needs & AP settings

For 2017 to 2018 local authorities will be able to make a deduction from the place funding for special schools and pupil referral units (PRUs) for services to maintained schools that were formerly funded through ESG, subject to the approval of maintained school representatives on the schools forum. This may mean that the place funding for special schools and PRUs, after this deduction, is less than £10,000. We have inserted new boxes to show the unit value of the deduction determined by the authority for special places, AP places and hospital places. The amounts entered for individual institutions in the table should then be shown net of the deduction. **See page 59.**

## Early years proforma

This section of the return is to record the total local authority DSG spending on early years statutory funded early learning for two, three and four year olds, including the 30 hours childcare coming into force from September 2017 for working parents of three and four year olds. This section should also include any other DSG expenditure on early years, including the early years pupil premium and the new special educational needs inclusion grant top up fund and disability access fund. **See pages 63 to 69.**

We have made the following changes to the pro forma:

- **early years single funding formula for 3 and 4 years olds** is split into core 15 hours and additional 15 hours (for base rate only, budget for other formula factors do not need to be broken down)
- **includes** new supplements for “Rurality/Sparsity” and “English as additional language (EAL)” (line 2 of EY table)
- **removed** supplement for “Sustainability”
- **renamed** “Other formula factors and lump sums” to “Maintained Nursery School (MNS) lump sums” (line 3 of EY table)
- **renamed** “Additional funded free hours” to “Funded hours above statutory core hours” – please note this only applies to 3 and 4 year olds not meeting the national criteria for 30 hours childcare from September 2017 (line 4 of EY table)
- **includes new** line for special educational needs (SEN) inclusion fund top up grant (line 7 of EY table)
- **lines** for contingency and central funding is now included in line 8 and 9 of the EY table, respectively (previously shown in line 7 and 8 of the EY table, respectively)

- **line** for early years pupil premium is now shown in line 10 of the EY table (previously shown in line 9 of the EY table)
- **includes new** line for Disability Access Fund for 3 and 4 year olds (line 11 of EY table)

The early years pro forma will automatically calculate to show: the percentage of the high pass-through rate to providers, and the percentage of funding paid to providers via supplements.

## 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:

- 1. Table 1 – local authority 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 and young people's services
- 2. Table 2 – maintained special and hospital schools, and pupil referral units** lists the place numbers and funding in each setting
- 3. Early years pro forma** – this provides a format for local authorities to record details of their early years single funding formula – including the three and four year old free entitlements (the core 15 hours and additional 15 hours for working parents) and the two year old entitlement. LAs will also need to confirm their planned budget for the new special educational needs (SEN) inclusion fund top up grant, early years pupil premium (EYPP), and the disability access fund (DAF). Please see the early years pro forma guidance on **page 63**

### Advice on the regulations and guidance

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

The FDFMT team numbers are: Faustina Ofori 020 7340 7771 and Marcia Richards 020 7340 7762

### 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 2017.**

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 201718.**

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

- Early years column – includes the free entitlement in maintained nursery schools, nursery classes and private, voluntary and independent providers (including funded childminders) 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: special educational needs inclusion fund top up grant, the early years pupil premium (EYPP), and the disability access fund (DAF). Please see the early years pro forma guidance on **page 63**

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, such as 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 authority proforma tool (APT)

- Secondary column – Includes secondary and middle-deemed-secondary schools. Include all special units attached to secondary schools. Include funding for sixth forms
- All through schools should be apportioned between phases and between the appropriate columns, using the split shown on the authority proforma tool 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, special post-16 institutions and other post-16 providers that do not provide for pupils of compulsory school age, including 16-19 maintained schools and academies
- Gross total of all the columns – the figures entered in each individual column should be gross figures, that is 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 recoupment academies within the authority’s area 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 local authority 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 EFA for post-16 provision. The DSG and funding from EFA for post-16 provision should not be shown as income. Other grants that should be excluded are universal infant free school meals (UIFSM), PE and sport funding, and year 7 catch-up funding. Income sources could also include private sources, other local authorities’ fees, charges paid by parents (such as 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 individual schools budget (ISB) and this would result in double-counting

- Net column – this column will be calculated automatically

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

The 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 (that is, where an item falls within the schools budget but is not included in [Schedule 2 to the School and Early Years Finance \(England\) Regulations 2017](#)) the amount to be delegated should be determined on a full-cost basis inclusive of overheads. Where a local authority has voluntarily chosen to delegate funding for an item which it could have funded centrally, it is for the local authority 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 ESG should also be included under the appropriate heading, but local authorities should also note that the income should not be included as this grant should be treated like the Revenue Support Grant (RSG). ESG for local authorities will cease with effect from September 2017. The treatment of services formerly funded through ESG is discussed on **pages 27 to 30**.

## Other general principles

Items that may be charged to the schools budget are set out in regulations 6 & 8 of Part 2 and in Schedule 2 of the [School and Early Years Finance \(England\) Regulations 2017](#). Schedule 1 items cannot be included in the schools budget and therefore must, by definition, be in lines 2.1.1 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 heading, if necessary, suitably apportioned between school types. This may include expenditure in relation to the following:

- ensuring payments are made in respect of taxation, National Insurance and superannuation contributions
- recruitment, training, continuing professional development, performance management and personnel management of staff
- investigation and resolution of complaints  
legal services related to education functions

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 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 individual schools budget (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 (line 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 2 year olds should be included within the ISB. Please include the funding for special educational needs inclusion fund top up grant, early years pupil premium (EYPP) and the disability access fund here. This information is also required in the early years pro forma.

This line should include funding that the local authority 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 1.10.1.

Funding for maintained 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 1.1.10, and any central provision funded from the budgets of maintained schools that appears in lines 1.6.1 to 1.6.6.

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 2017](#). 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 for disadvantaged 2, 3 and 4 year olds, and 30 hours per week for working parents of 3 and 4 year olds (coming into force from September 2017).

Total ISB must be consistent with figures recorded in the authority proforma tool (APT) and accompanying tables submitted to EFA in January, and will include the following when populated in the workbook:

- Early years column: the total early years single funding formula including PVIs, maintained nursery schools and nursery classes, special educational needs inclusion fund top up grant, early years pupil premium and disability access fund
- 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
- AP / PRUs column: total budget share (the place led funding)

If a local authority 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 2017](#). 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 a governing body has incurred expenditure where it would be unreasonable to expect it to meet this from the school’s budget share. This 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
- 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 DfE, and funding to pay for this (for maintained schools and recoupment 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
- 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
- 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](#)
- 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

**1.1.10 School improvement:** school improvement dedelegation covers any additional school improvement activities provided for maintained schools by the local authority from September 2017 that are not included within the scope of the separate local authority grant for school intervention and improvement (see line 2.0.3). The grant covers activities in relation to intervening in underperforming maintained schools, monitoring maintained schools in order to identify those at risk of becoming eligible for intervention and the commissioning of support for them.

## 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. Local authorities were asked to give more detailed information about such targeted funding in their APT return. More information on the [APT is available](#).

**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 local authority 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. You should include:

- the costs of these services for 0-5 year olds
- any costs of providing these services to home educated children
- 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 local authority under section 19 of the Education Act 1996 (normally provision in PRUs or services centrally managed by the local authority, where the child is being provided with such education by reason of a decision made by a medical practitioner).

Only include expenditure on hospital education services. It should include both services made available to children and young people resident in the local authority'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 local authority's pupils who are receiving their education from an independent hospital education provider.

It is important to exclude from this budget line any funding for hospital education places in special schools (including so-called hospital schools) or PRUs (sometimes known as medical PRUs), which should instead be included in line 1.0.1 with a breakdown in table 2.

**1.2.7 Other alternative provision services:** include planned expenditure on AP services provided directly or commissioned by the local authority. 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
- 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, AP/ PRUs and post 16 institutions only:** include expenditure on funding PFI or BSF costs at special schools; special academies, AP/ PRUs and AP academies, where the local authority has decided to fund this outside the place funding and top-up funding. This line is also to be used for funding PFI or BSF costs at maintained 16-19 institutions and 16-19 academies, which can no longer be funded through the schools formula as the post-16 factor has been discontinued.

**1.2.11 Direct payments (SEN and disability):** include all expenditure planned by the local authority under the SEN (Personal Budgets) Regulations 2014 to provide a direct payment to the parents of children, or to young people, with an education health and care (EHC) plan.

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 local authority area. PRUs, unlike other maintained schools and academies, will remain part of the CRC scheme in 2017 to 2018.

**1.2.13 Therapies and other health related services:** include costs associated with the provision or purchase of speech, physiotherapy and occupational therapies. 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.

## 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. The gross figure in line 1.3.1. in the LA Table should match the total sum of early years pro forma lines 8 and 9.

## Central provision within schools budget

The finance regulations restrict a number of central school block lines to historic commitments entered into prior to 1 April 2013 and the budget for these cannot increase over the budget held in 2012 to 2013. The relevant expenditure lines are 1.4.1, 1.4.4, 1.4.6, 1.4.7 and 1.4.11. These are defined in regulations as:

‘Expenditure referred to in paragraphs 1 and 2 of Part 1 (Historic Commitments) of Schedule 2 may only be deducted by the local authority where the expenditure is to be incurred as a result of decisions taken before 1st April 2013 that commit the authority to incur expenditure in the funding period.’

The ‘funding period’ here refers to the forthcoming financial year.

Schedule 2 also states that, other than in the case of paragraph 1 (capital expenditure funded from revenue), the schools forum or the Secretary of State must have approved the original decision. Schedule 2 does not allow local authorities to maintain a budget of indefinite size for an indefinite period against these funding lines.

More information can be found in the [2017 to 2018 schools funding historic commitments guidance](#).

**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. The service must be partly funded from outside the schools budget and there should be an educational benefit arising from the service. These require annual authorisation ([paragraph 2 \(c\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2017](#)).



Also include in the line expenditure on 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 Secretary of State before 1 April 2013 ([paragraph 2\(e\) of Schedule 2](#)).

**1.4.2 School admissions:** include expenditure incurred in connection with the local authority'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
- in relation to appeals

**1.4.3 Servicing of schools forums:** include expenditure incurred in connection with the local authorities'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 1 April 2013 ([paragraph 4 \(b\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2017](#)). It does not count as a commitment to have identified a budget for different individuals' costs each year or to support new redundancy costs in schools.

**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
- (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 2017 to 2018

**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 1 April 2013. It does not count as a commitment to have identified a budget for different capital works each year or a general contribution to the capital programme. PFI costs should be delegated through the funding formula.

**1.4.7 Prudential borrowing costs:** Enter here expenditure incurred in repayment of loans under [\(paragraph 2\(a\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2017\)](#). PFI costs should be delegated through the funding formula.

**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 local authority 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 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 ensure that sufficient 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
- 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 2\(d\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2017\)](#).

**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 2017 regulations](#).

Schools forum approval is required on an annual basis for historic or new commitments if it is to continue. 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 2017 to 2018 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 Rights Society licence
- The Phonographic Performance licence
- The Mechanical Copyright Protection Society licence
- The Christian Copyright Licensing International licence; and

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

### **Central provision within schools budget (former ESG retained duties)**

In 2017 to 2018 that part of the ESG which related to retained duties (those that apply to both maintained schools and academies) has been added to the DSG. This provision will now fall within the schools budget, provided it is funded out of DSG (see section 2.0 below for provision not funded out of DSG). Additional lines have been provided in section 1 for the purpose of recording it.

**1.5.1 Education welfare service:** Include here the following expenditure:

- functions in relation to the exclusion of pupils from schools, excluding any provision of education to excluded pupils ([paragraph 20 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- school attendance ([paragraph 16 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

- responsibilities regarding the employment of children ([paragraph 18 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

**1.5.2 Asset management:** Include here the following expenditure:

- Management of the LA's capital programme including preparation and review of an asset management plan, and negotiation and management of private finance transactions ([paragraph 14 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

General landlord duties for buildings owned by the local authority, including those leased to academies

**1.5.3 Statutory/ Regulatory duties:** Include here the following expenditure on:

- director of children's services and personal staff for director ([paragraph 15\(a\) of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- planning for the education service as a whole ([paragraph 15\(b\) of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- revenue budget preparation, preparation of information on income and expenditure relating to education, and external audit relating to education ([paragraph 22 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- authorisation and monitoring of expenditure not met from schools' budget shares ([paragraph 15\(c\) of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- formulation and review of local authority schools funding formula ([paragraph 15\(d\) of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- internal audit and other tasks related to the authority's chief finance officer's responsibilities under Section 151 of LGA 1972 except duties specifically related to maintained schools ([paragraph 15\(e\) of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- consultation costs not relating to maintained schools ([paragraph 19 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- plans involving collaboration with other LA services or public/voluntary bodies ([paragraph 15\(f\) of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- standing Advisory Committees for Religious Education ([paragraph 17 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

- provision of information to or at the request of the Crown other than relating specifically to maintained schools ([paragraph 21 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

## Central provision funded through maintained schools budget

The general duties part of ESG (that part relating to maintained schools only) will cease from September 2017. Local authorities will be able to deduct funding from maintained schools budgets, with the consent of maintained school members of the schools forum, in much the same way as for existing de-delegated items, in order to fund these services. Provision funded in this way should be recorded in this new section. For provision not funded from DSG see section 2.0.

**1.6.1 Central support services:** include here the following expenditure:

- clothing grants ([paragraph 52 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- provision of tuition in music, or on other music-related activities ([paragraph 53 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- visual, creative and performing arts ([paragraph 54 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- outdoor education centres (but not centres mainly for the provision of organised games, swimming or athletics) ([paragraph 55 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

**1.6.2 Education welfare services:** include here expenditure on inspection of attendance registers ([paragraph 78 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

**1.6.3 Asset management:** include here expenditure on general landlord duties for all maintained schools ([paragraph 76 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#)), ([section 542\(2\) Education Act 1996; School Premises Regulations 2012](#)) to ensure that school buildings have:

- appropriate facilities for pupils and staff (including medical and accommodation)
- the ability to sustain appropriate loads
- reasonable weather resistance
- safe escape routes
- appropriate acoustic levels
- lighting, heating and ventilation which meets the required standards
- adequate water supplies and drainage

- playing fields of the appropriate standards

You should also include:

- general health and safety duty as an employer for employees and others who may be affected (Health and Safety at Work etc. Act 1974)
- management of the risk from asbestos in community school buildings (Control of Asbestos Regulations 2012)

**1.6.4 Statutory/ Regulatory duties:**include here the expenditure on the following:

- functions of LA related to best value and provision of advice to governing bodies in procuring goods and services ([paragraph 56 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- budgeting and accounting functions relating to maintained schools and other functions relating to the financing of maintained schools ([paragraph 73 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- authorisation and monitoring of expenditure in respect of schools which do not have delegated budgets, and related financial administration ([paragraph 57 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- monitoring of compliance with requirements in relation to the scheme for financing schools and the provision of community facilities by governing bodies ([paragraph 58 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- internal audit and other tasks related to the authority's chief finance officer's responsibilities under Section 151 of LGA 1972 for maintained schools ([paragraph 59 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- functions made under Section 44 of the 2002 Act (Consistent Financial Reporting) ([paragraph 60 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- investigations of employees or potential employees, with or without remuneration to work at or for schools under the direct management of the headteacher or governing body ([paragraph 61 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- functions related to local government pensions and administration of teachers' pensions in relation to staff working at maintained schools under the direct management of the headteacher or governing body ([paragraph 62 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

- retrospective membership of pension schemes where it would not be appropriate to expect a school to meet the cost ([paragraph 75 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- HR duties, including: advice to schools on the management of staff, pay alterations, conditions of service and composition/organisation of staff; determination of conditions of service for non-teaching staff; appointment or dismissal of employee functions ([paragraphs 63, 64 and 65 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- consultation costs relating to maintained schools ([paragraph 66 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- compliance with duties under Health and Safety at Work Act ([paragraph 67 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- provision of information to or at the request of the Crown relating to schools ([paragraph 68 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- supervision of school companies ([paragraph 69 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- functions under the Equality Act 2010 ([paragraph 70 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))
- establish and maintaining computer systems, including data storage ([paragraph 71 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

appointment of governors and payment of governor expenses ([paragraph 72 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#))

**1.6.5 Premature retirement costs/ redundancy costs (new provisions):** include here expenditure on dismissal or premature retirement when costs cannot be charged to maintained schools ([paragraph 77 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#)).

**1.6.6 Monitoring national curriculum assessment:** include here expenditure on monitoring of national curriculum assessments ([paragraph 74 of Schedule 2 to the Schools and Early Years Finance \(England\) Regulations 2017](#)).

**1.7.1 Other specific grants:** other specific grants, whether devolved or not devolved to schools. This does not include any ring-fenced grants such as the DSG or any element of the pupil premium grant, which is not to be entered anywhere on the form, and should also exclude sixth form funding. Other grants to be excluded are universal infant free school meals, PE and sport funding, and year 7 catch-up funding.

**1.8.1 TOTAL SCHOOLS BUDGET (before academy recoupment)**

## Reconciliation of schools budget (before academy recoupment)

**1.9.1 Estimated Dedicated Schools Grant for 2017-18:** the local authority's estimated DSG for the purposes of setting the schools budget. This is DSG as notified on in December 2016 adjusted by any subsequent changes to the high needs block (for example, for recoupment of place funding which will be paid directly by EFA) and by the local authority's estimate of future changes in the early years block.

**1.9.2 Dedicated Schools Grant brought forward from 2016-17:** The total amount of DSG reserves brought forward from previous years. Reserves should be entered as a positive number and deficits as a negative number. These will result from carry forward from financial years before 2016-17 plus:

- the difference between the final DSG in 2016-17 and earlier estimates of DSG on which the schools budget was based; and/or
- an expected under or over spend in 2016-17 against the central elements of the schools budget; and or

**1.9.3 Dedicated Schools Grant Carry forward to 2018-19 (negative or positive):** any amount which the authority decided after consultation with the schools forum to carry forward to 2018-19 from the 2017-18 DSG, or from DSG carried over from earlier years, rather than distribute in 2017-18. A negative number represents a deficit being carried forward.

**1.9.4 EFA funding:** grant supporting post-16 education in schools, including special schools.

If 2017 to 2018 data is not received in time, local authorities will need to forecast the income for 2017 to 2018 based upon the 2016 to 2017 figures and information about 2017 to 2018 arrangements issued by the EFA.

**1.9.5 LA additional contribution:** this includes any additional funding provided by the LA to support the schools budget.

**1.9.6 Total funding supporting the schools budget (lines 1.9.1 to 1.9.5):** this line records the total sources of income to the schools budget. Unless the authority is carrying forward a balance of DSG to 2018 to 2019, this line should match the authority's planned spending from the schools budget (line 1.8.1) and any additional funds provided by the local authority.

**1.10.1 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 2017 to 2018 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 2017.

No recoupment estimates should be included for schools which are expected to become academies on or after 1 April 2017.

## 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.

The lines on section 2.0 relate to functions formerly funded from ESG. They should be used to record provision for these functions that is not funded from DSG in 2017 to 2018, and are funded from:

- the continuing ESG for the period April-August 2017, or from the new local authority grant for school intervention and improvement
- other council sources of funding rather than from DSG, and is therefore not part of the schools budget

**2.0.1 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

**2.0.2 Education welfare service:** education welfare service and other expenditure arising from the local authority 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).

**2.0.3 School Improvement:** expenditure incurred by a local authority 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
- section 66 (power of LA to suspend right to delegated budget)

**2.0.4 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.

**2.0.5 Statutory/ regulatory duties – education:** this line should not include any expenditure or income relating to sold services to schools. Include 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

- authorisation and monitoring of expenditure:
  - which is not met from schools' budget shares
  - in respect of schools which do not have delegated budgets
  - 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](#)
- 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 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 is 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

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

This line is meant to be for new costs in the financial year, in this case 2017 to 2018. For old costs please record in line 2.3.3 (Pension costs – includes existing early retirement costs).

**2.0.7 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 local authority'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:** include 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 local authority 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 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. Local authorities 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 local authority trades with schools

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

Include all gross expenditure, income, and net expenditure incurred by local authorities 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 local authority owned vehicles; provision of independent travel training; taxi fares; local authority contracted vehicles; subsidies or a financial contribution to travel passes and fuel allowances for parents.

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

Include all gross expenditure, income, and net expenditure incurred by local authorities 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 local authority owned vehicles; provision of independent travel training; taxi fares; local authority 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 local authority 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 Other spend not funded from the Schools Budget:** Local authorities have pointed out to us that because some of the lines in section 1.4 of this form or require schools forum approval, authorities may incur expenditure funded from outside the schools budget under these headings that cannot be recorded in section 1. We are therefore providing an additional line in section 2 for recording expenditure on lines in section 1.4 that is not funded out of DSG. This will apply to lines 1.4.2, 1.4.3, 1.4.8 and 1.4.13(b).

**2.3.1 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 feform, 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.

**2.3.2 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.

**2.3.3 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 (such as 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 2.0.6 (Premature retirement costs / redundancy costs (new provisions)), or in line 1.6.5 where the costs are funded out of DSG.

**2.3.4 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.

**2.3.5 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.

**2.4.1 Other specific grants:** Other specific grants, whether devolved or not devolved to schools. **Not** grants relating to childcare. This **does not** include any ringfenced grants such as the Dedicated Schools Grant or any element of the Pupil Premium grant, which is not to be entered anywhere on the form and should also exclude sixth form funding.

**2.5.1 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 local authorities 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 local authority 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 local authority provided or commissioned services; and how much for local authority 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 local authority, 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 local authority provided or commissioned area-wide services delivered through Sure Start children's centres:** include any discrete services to be delivered across the local authority area that are centrally commissioned by the local authority that are part of the children's centre programme, such as, 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 local authority plans to use to meet the central costs of managing the children's centre programme.

This includes the costs of local authority 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 and early years funding:** 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 3.1.5 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
  - 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 by 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, including financial support to participate in education, such as HE bursaries
- 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 (such as when they are 'eligible children') or any other social worker costs in supporting 'relevant' or 'former relevant' children (see social work (including local authority functions in relation to child protection)).

**3.1.10 Asylum seeker services children:** exclude planned expenditure for children who are not looked after which is covered by the Home Office grant funding for refugees.

**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 local authorities 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 who 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 local authority functions in relation to child protection. This includes all planned expenditure on carrying out the authority's functions in relation to child 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 local authority to support the central commissioning function. Where joint commissioning units have been set up, such as between the local authority 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, such as 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 2.0.5), or in the equivalent lines in section 1 when the expenditure is funded from DSG.

**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, such as family nurse partnerships. These could be initiatives to be funded privately by the local authority or jointly by local authority or primary care trust
- **Home care services.** This is home care provided to help carers 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 local authority; 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

Services for young people (aged 13 to 19) encompasses all local authority 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 local authorities on services and activities to improve young people's well-being<sup>1</sup> and targeted support services for young people<sup>2</sup>.

- 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

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

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

- 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 crafts, 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
- 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 authorities<sup>3</sup> 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
- targeted support for young people not in education, employment or training (NEET), working with youth contract providers where appropriate
- local 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 (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

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

students from 1998 to 1999 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 (such as 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 engaging groups of targeted young people in decision making, e.g. looked after young people, teenage parents etc.

**Table showing the current split in young people's services.**

**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. This includes:

- 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 section 97 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, that is 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 expects 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 1.8.1 and 2.5.1.

**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 (excluding CERA):** 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
- 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
- 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 the 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 2016 to 2017 unless the authority has decided to increase the amount.

In 2017 to 2018 local authorities will be able to make a deduction from the place funding for special schools and PRUs for services to maintained schools that were formerly funded through the education services grant (ESG), subject to the approval of maintained school representatives on the schools forum. This may mean that the place funding for special schools and PRUs, after this deduction, is less than £10,000. We have inserted new boxes to show the unit value of the deduction determined by the authority for special places, AP places and hospital places. The amounts entered for individual institutions in the table should then be shown net of the deduction.

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. Local authorities 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.

**Note:** 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 2016 to 2017 (for the period April to August 2017), and to be funded in the academic year 2017 to 2018 (for the period September 2017 to March 2018). These are the full year place numbers and are not to be pro-rated for the part of the year that falls in the 2017 to 2018 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)<sup>4</sup> calculated using the 5/12<sup>ths</sup> plus 7/12<sup>ths</sup> split.

## **Special educational needs (SEN) places**

### **April 2017 to August 2017**

### **September 2017 to March 2018**

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

### **SEN place funding April 2017 to March 2018**

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

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<sup>4</sup> These values are given before any deduction for services formerly funded through ESG (see above).

numbers change in September 2017, multiply the place number for the period April to August 2017 by £4,167 (5/12 of £10,000), and the place number for the period September 2017 to March 2018 by £5,833 (7/12 of £10,000) to get the total for the financial year April 2017 to March 2018.

### **Alternative provision (AP) places**

#### **April 2017 to August 2017**

#### **September 2017 to March 2018**

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

### **AP place funding**

#### **April 2017 to March 2018**

Total cost of the places in the previous columns. Multiply the place number for the period April to August 2017 by £4,167 (5/12 of £10,000), and the place number for the period September 2017 to March 2018 by £5,833 (7/12 of £10,000) to get the total for the financial year April 2017 to March 2018. 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 2017 to August 2017**

#### **September 2017 to March 2018**

Hospital education places must be funded at the same per place amount as they received in 2016 to 2017, 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).

The funding for the number of hospital education places in special schools (including so-called hospital schools) or PRUs (sometimes known as medical PRUs) is the amount which must be included in line 1.0.1. It should exclude expenditure on hospital education services that are not funded as places at these providers, which should instead be included in line 1.2.6. Please note that there should be no duplication of hospital education place funding included in table 2 and the amounts in line 1.2.6 of the LA table, as the place funding should be included in line 1.0.1.

### **Hospital education place funding**

#### **April 2017 to March 2018**

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 2017 to March 2018 if the place number changes in September 2017.

### **Total Place funding net**

#### **April 2017 to March 2018**

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 local authority DSG spending on early years statutory funded early learning for two, three and four year olds, including the 30 hours childcare coming into force from September 2017 for working parents of three and four year olds. This section should also include any other DSG expenditure on early years including the early years pupil premium and the new special educational needs inclusion grant top up fund and disability access fund.

The planned budget information from s251 will be used to monitor implementation of the recent funding reform to early years as [announced in December 2016](#).

Further details about the funding reforms is available in the [early years national funding formula operational guidance](#) for local authorities.

The early years entitlement information 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, EYSFF for two year olds, special educational needs inclusion fund top up grant, contingency and centrally retained spending, early years pupil premium and disability access fund. Each section on EYSFF is also split into provider types, giving data for maintained nursery schools, nursery classes and PVI settings.

From 2017 to 2018 the Department will use the information recorded on Section 251 to determine the DSG funding allocation for supplementary funding for maintained nursery schools. Therefore, it is very important to ensure your planned budget information is completed accurately as any mis-recording cannot be rectified after the Section 251 data is finalised.

The department will publish the early years pro forma for each local authority as part of the early years benchmarking information later in the year.

The pro forma will make publicly accessible more detailed information on local authorities's funding for early years. The pro forma is intended to increase transparency in local authority 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, funded hours above statutory core hours and central spend activities. This will enable local authorities, providers and the department to better understand how local authorities are using their early years budgets.

## Pass-through rate for delivering government funded hours

One of the key funding reforms for the 3 and 4 year old entitlement is the requirement for all local authorities to pass-through at least 93% in 2017 to 2018 (and 95% from 2018 to 2019) of early years funding to providers.

We have included a field at the start of the EY pro forma to show your pass-through rate as you plan your budget. This row is calculated automatically so you can determine compliance and adjust your budget accordingly if needed. Please note this pass-through rate will be published when we publish the EY pro forma.

Further details on how this is calculated is included in the [early years national funding formula operational guidance](#).

## 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, that is type of provider, base rate by staffing qualifications and any other definitions of base rates if applicable. Please include all base rates. Please note that, by no later than 2019 to 2020, local authorities must use a universal base rate of funding to all providers, although it is expected that local authorities will be making progress well ahead of then.

**Unit value** – the amount entered for base rates must be an hourly rate – the unit value column is not fixed to hourly rate in COLLECT, therefore please make sure only the ‘per hour’ unit is entered.

**Number of hours** – this is the total number of hours you expect to fund in the financial year. This has been split for the core 15 hours and the additional 15 hours for base rate only (we do not require the number of hours to be split between core and additional 15 hours for the other formula factors). Whilst you should use the same hourly rate (unit value) for core and additional 15 hours, you need to record the planned government funded hours to be delivered separately.

If you do not have local data about eligible 3 and 4 year olds for the additional 15 hours, you may use the information provided by DfE when it announced the EYNFF funding allocations for 2017 to 2018. The allocations table include the estimate number of 3 and 4 year olds for the additional 15 hours and their indicative funding allocations for each local authority. The details are included in the [early years national funding formula local authority allocations for the 2017 to 2018 financial year](#).

Please note the total number of hours in the base rate will be used for calculating the high pass-through funding (93% in 2017 to 2018) to providers.

The unit value and the number of hours is split by provider types:

- **PVI** –include budget for private, voluntary and independent early years providers here, including childminders and academies
- **Nursery school** – include budget for maintained nursery schools (MNS) here which is defined in Section 22(9) of the School Standards and Framework Act

1998, as a nursery school which is maintained by a local education authority and is not a special school. A maintained nursery school is a school which is wholly or mainly used for the education of children aged two and over but under compulsory school age

- **Primary nursery class** – include the budget here for maintained primary or secondary schools with nursery classes

## 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 discretionary early years supplements (quality, flexibility, rurality/sparsity and English as additional language (EAL)) in the pro forma. Please note the quality supplement should only relate to funding to support workforce qualifications and/or system leadership. If you do not use the other permitted supplements, please leave the relevant row blank. If your EYSFF uses a lump sum factor for maintained nursery schools, please enter them in the maintained nursery school (MNS) lump sums funding section (see below, line 3 of the EY table).

**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 recognising workforce qualifications or system leadership, and they are different for maintained and PVI provision, please use separate rows 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.

**Percentage of funding provided through supplements** – Please note under the early years funding reforms, the total value of supplements used must not be more than 10% of the total value of planned funding to be passed through to providers for delivering the government funded hours. This row is calculated automatically so you can determine compliance on the 10% supplement funding cap.

Further details on how this is calculated is included in the operational guidance.

## 3. Maintained nursery school (MNS) lump sums (if applicable)

This column is only for maintained nursery schools. If your EYSFF uses a lump sum factor for maintained nursery schools, this should be included here. If you do not have any lump sum budget, please leave this section blank.



**Description** – please provide a brief description of what the MNS lump sums funding are paid for, adding separate rows if necessary.

**Amount and Unit** – the amount entered here should only include lump sums – the unit value column is not fixed to lump sums in COLLECT, therefore please make sure only the ‘lump sum’ unit is entered. (If you plan to pay a higher rate for MNSs, please make sure this is reflected in their base hourly rate in line 1 of the EY table).

#### **4. Funded hours above statutory core hours (if applicable)**

This column is only for children not meeting the national criteria for 30 hours childcare from September 2017.

Please record here the number of hours which are funded over and above the statutory free core 15 hours entitlement for all settings (including maintained and PVI), making sure to record for the different types of settings in separate lines.

This budget (line 4 of the EY table) will not be counted within the high pass-through rate funding calculation.

Technically, although funded hours above statutory core 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 (3 and 4 year olds)**

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, that is: 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** – please record here how many two year old places you are funding and at what rate you are funding them. The amount entered for base rates must be an hourly rate – the unit value column is not fixed to hourly rate in COLLECT, therefore please make sure only the ‘per hour’ unit is entered. 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 (2 YEAR OLDs)**

This row is calculated automatically.

## **7. Special Educational Needs (SEN) inclusion fund (top up grant element)**

This column is for the SEN inclusion fund we are requiring all local authorities to establish for 3 and 4 year olds from April 2017 within their local funding system. For 2 year olds this is not a requirement but local authorities may wish to use a similar system. The SEN inclusion fund is to resource and support the needs of individual children with special educational needs.

The SEN inclusion fund can be used in the form of top up grants to fund providers for supporting children with SEN; or used to support specialist local authority SEN services in the local area.

Please note only the top up grant element of the SEN inclusion fund will be considered within the high pass-through rate. Therefore, only include the planned budget for the top up grant element here. Also, since the high pass-through rate only applies to 3 and 4 year olds, only the 3 and 4 year olds SEN inclusion fund top up grant will be considered for the pass-through calculation. If you plan to use any of the SEN inclusion fund for providing in-kind SEN specialist support to providers, this should be budgeted under central spend (line 9 of the EY table).

**Description** – SEN inclusion fund should be recorded separately for 3 and 4 year olds (mandatory) and 2 year olds (discretionary), with a description of what the qualifying criteria are for your local SEN inclusion fund, adding additional rows for different criteria if necessary.

**Amount** – you only need to record the total planned budget for SEN inclusion fund top up grant here. Information relating to how the grant allocation will be split by provider type is not required.

This budget (line 7 of the EY table) for 3 and 4 year olds only will be counted within the high pass-through rate funding calculation.

## **8. 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).

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

Please note contingency funding for 3 and 4 year olds will be counted within the high pass-through rate for providers.

## **9. Early years centrally retained funding**

This is intended to help providers and others understand how centrally retained funding is used by local authorities. 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.

If any of the SEN inclusion fund is used to provide in-kind specialist support for providers, for example early years speech and language therapy service, that funding should be recorded here. Please add separate line to record the support element of SEN inclusion fund in the central spend budget line (rather than as a lump sum total in centrally retained spend).

Local authorities 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 funded hours above the statutory core 15 hours in PVIs here, as these are technically centrally retained spending – but on COLLECT, these should be recorded in the funded hours above statutory core hours budget line (line 4) along with that for 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).

## **TOTAL FUNDING FOR CENTRAL EXPENDITURE**

This row is calculated automatically.

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 8 and 9 of the EY Table should match line 1.3.1 gross in the LA Table.

## **10. Early Years Pupil Premium**

Please record information about your Early Years Pupil Premium (EYPP) allocation here. Information relating to how allocation for EYPP is 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 FUNDING FOR EARLY YEARS PUPIL PREMIUM**

This row is calculated automatically.

## **11. Disability Access Fund**

A new disability access fund (DAF) is being introduced from April 2017 to support disabled 3 and 4 year olds to access their free entitlement. You will only need to record your total planned budget for DAF. Information relating to how allocation for DAF is split by provider type is not required.

### **TOTAL FUNDING FOR EARLY YEARS DISABILITY ACCESS FUND**

This row is calculated automatically.



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