

INSTRUCTIONS AND GUIDANCE FOR FINANCIAL REPORTING  
ON THE

SECTION 251  
FINANCIAL DATA COLLECTION  
COVERING FUNDING PERIOD  
2012-13

PLEASE READ THIS GUIDANCE  
CAREFULLY AS IT CONTAINS  
ESSENTIAL INFORMATION TO HELP  
YOU COMPLETE YOUR WORKBOOK

Department for  
**Education**



# INSTRUCTIONS AND GUIDANCE FOR REPORTING ON THE SECTION 251 FINANCIAL DATA COLLECTION FUNDING PERIOD 2012-13: BUDGET

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# Key changes

**A detailed map of all the line changes can be found at page 94. You will see below details of some of the key changes we would like to highlight**

## **Converting maintained schools:**

Any schools which are converting or which are becoming sponsored Academies on or after 1 April 2012 should be included in Tables 1 and 2 of your statement on the basis of full year budget information. Page 9 refers.

## **Revised s251 statements:**

The Department would not expect a revised s251 statement in relation to schools converting throughout 2012-13. Any revised versions should reflect the situation as at 31 March 2012. Page 14 refers.

## **Early Intervention Grant**

Expenditure funded by the Early Intervention Grant attributable to a particular category should also in general be included under the appropriate item header. Income should not be included as this grant should be treated like the Revenue Support Grant (RSG). Page 27 refers.

## **New LACSEG column**

For the first time a new column has been included to collect information about the amount of Schools Budget LACSEG LAs expect to be recouped for each Academies which have opened before 1 April 2012. Page 25 refers.

## **Deprivation**

The deprivation cell has now been formatted to show figures as a %. Errors will show on your spreadsheet if you attempt to provide figures in any other way. Page 37 refers.

## Statutory/ Regulatory Duties

Information provided in these cells should relate to education only. Other statutory regulatory duties in relation to other children's services should be attributed to line 3.6.1 – Children's services strategy. Pages 44 and 57 refers.

## Converter schools indicator

Information about known converter schools can be shown at the "all through, federated and converter school" indicator on the School level Table of the Data Entry Workbook (DEwb). Page 67 refers.

## Hours - Early Years and PVI settings

It is important that when entering information about the number of hours for early years you **enter it as an annual figure** rather than a weekly figure. The effect of converting a weekly figure leads to a low FTE which could provide a misleading unit cost. Page 69 refers.

## Methodology

You are strongly encouraged to provide as much detailed information as possible about the methodology used to create the funding streams for your schools. Very clear information is needed about each of the factors used to create your schools budgets. Page 68 also refers.

## Unit value

It is important that you enter figures in the unit value cells – DO NOT LEAVE this blank. Page 69 also refers.

## Early Years Single Funding Formula

This is shown in a separate block within the schools table and must correspond to the early years cell of line 1.0.1 of the LA table. Page 27 also refers.

## Individually Assigned Resources and Special Units

To assist in producing an accurate baseline for a reformed funding system, we have simplified the school table and set out single columns to show delegated funding for Individually Assigned Resources and Special Units in mainstream schools. Page 74 also refers.

<p style="text-align: center;"><b>INSTRUCTIONS AND GUIDANCE FOR REPORTING ON THE SECTION 251 FINANCIAL DATA COLLECTION 2012-13</b></p>
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## **Introduction**

Local Authorities are required under Section 251 of the Apprenticeships, Skills, Children and Learning Act 2009 to prepare and submit an education and children's social care budget statement not later than **31<sup>st</sup> March 2012** for the prescribed period to the Secretary of State for Education. The prescribed period for this budget statement covers **1<sup>st</sup> April 2012 – 31<sup>st</sup> March 2013**.

Separate guidance applies to the preparation of the Outturn statement.

Regulatory provisions directly affecting the education content of these Budget Statements are also made in the School Finance (England) Regulations 2012. A copy of the SI is available via the Department website:

<http://www.legislation.gov.uk/ukxi/2012/335/contents/made>

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

## **Purpose of financial statements**

It is a statutory duty that LAs must publish their budget statements as and when prescribed in the administrative Direction issued by the Secretary of State for Education (a copy is included in this document at page 15). The size of the Schools Budget (SB), and the amounts to be allocated to each factor depend on budget decisions taken by the LA before the prescribed period, so budget statements are the means of informing schools and the public in general about the funding plans of the LA.

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

- how much the LA intends to spend on the Non-Schools Education Budget outside the SB and other children's social care;
- how much the LA is proposing to retain centrally within the SB for school services;
- how the local formula is working to produce budget shares for each maintained school in the LA's area.

It is important that schools forums and others can compare funding and methodology between different LAs, so as to inform debate about budget levels and such issues as the balance of funding between early years, primary (reception +), secondary and special schools. It is therefore essential

that all statements are prepared to a common format.

## **Publication and submission of budget statements**

Authorities must submit their Budget statement for the prescribed period to the Secretary of State for Education **by 31<sup>st</sup> March 2012** by using the Department's centralised data collection and management system for education COLLECT (Collections On-Line for Learning, Education, Children and Teachers). Instructions on how to use COLLECT will be provided when the Data Entry Workbooks (DEwb) are issued.

The COLLECT system is an online data collection tool allowing LAs to load their returns direct to the Department's collections database. This will reduce the burden for LAs to physically send their workbooks to the Department.

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

Where LAs adjust their tables to suit their own local publishing standards, all the headings for categories and items of expenditure must be listed whether or not they are relevant to the authority's expenditure activity in the year. LAs should ensure that when adapting Tables for local publication, no font size used in the finished publication is less than 7pt and that no shading or colouring is used, since figures might otherwise become unreadable were tables to be subsequently photo-copied.



The Financial Monitoring Team's (FMT) website is updated regularly and contains the most up-to-date detailed s251 data reports from all LAs. The website address is:

<http://www.education.gov.uk/schools/adminandfinance/financialmanagement/schoolsrevenuefunding/section251>

**Technical Help with workbooks:** For advice and assistance with meeting the standards and using the workbooks please contact the Data and Statistics Helpdesk on 01325 392626. Email:

[dsd.helpdesk@education.gsi.gov.uk](mailto:dsd.helpdesk@education.gsi.gov.uk)

### **Scope of schools covered by statements**

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

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

**Any schools converting to become an Academy on or after 1 April 2012 should be included in your statement, and FULL YEAR budget information should be provided.**

### **Federated Schools**

Regulation 22 of the School Finance Regulations (England) 2011 allows for an authority to allocate a single budget share to that governing body if there are two or more schools federated under section 24 of the Education Act 2002. This means that the data for schools in the federation should be entered on section 251 as if they were a single school. The School level Table of the DEwb allows for your return to show schools making up a federation.

Please also see additional guidance on page 67.

## Academies

Direct payments by Authorities to Academies **need to appear** in section 251 tables. For example, SEN funding paid by the LA in respect of assigned resources for individual pupils in Academies needs to be included in the SEN lines.

## Early Years Single Funding Formula

The Early Years Single Funding Formula (EYSFF) was implemented by all local authorities in April 2011 and now applies to all early years provision. The changes included requirements to fund mainly on numbers of actual hours, to use at least three counts during the year and to have a deprivation supplement.

The School Finance (England) 2011 regulations enabled the funding for private, voluntary and independent providers (PVI) to be brought into the Individual Schools Budget (ISB).

## Form, content of statements, data entry

The administrative Direction sets out the Secretary of State's requirements relating to this data collection. Additional information or supplementary notes should be provided as necessary outside the statement itself in the form of an additional annex, or in the notes section of the template. The FMT is happy to provide advice on what form any additional information should take.

The Data Entry Workbook asks you to complete two tables which consist of the LA level information Table 1 and a second table consisting of school level information (Table 2). This Table combines the information needed for tables 2, 3a, 3b, 3c and 4. Once the DEwb has been completed, the Budget 2012 COLLECT online system will then allow you to generate a Budget Report Suite of outputs including the Schools Budget Summary table, Table 1, the Central Expenditure Annex, Table 2, Tables 3a, 3b, 3c and Table 4 for publication. Information about the LA's Deprivation funding will also be available in Table 4.

Instructions on how to use COLLECT will be provided when the DEwb is issued.

The DEwb is fixed and password protected. However, sufficient flexibility has been built in to enable you to add additional columns or rows to allow you to provide additional data to reflect local circumstances. Workbooks will alert those completing them that cells have been left blank. In this case, zeros must be entered where there is no planned expenditure, **dashes must not be used, and cells must not be left blank.**

When completing your workbook, **if you are not using a column for school data you must delete the header so that the column is not brought in to COLLECT**. This will avoid your return triggering any 'missing data' errors around the School Data, and also the Unit Value, Description and Deprivation. Detailed information on how to include or exclude columns will be provided in the COLLECT guidance.

However, some of the column headings are locked for editing and the header cannot be deleted as they are supplied by the DfE. This is because we are expecting data in these columns for the majority of LAs. For each of these columns, **and for every column where there is a header**, you should:

- provide a description of your methodology where a column header is present - even if it is 'N/A' when you are not using that column.
- add in a deprivation value where a column header is present and there is an entry cell - even if it is zero because you are not using that column.
- add in a Unit Value **that is greater than 0** where appropriate and where a column header is present. This is a workaround for when that column is not being used to avoid spurious errors. It won't affect Total Budget Share as the school data values it is multiplying through will be zero.
- ensure all school data cells have a value where a column header is present - even if it is zero as you have no spend for that column

Following the above guidance before you use the XML Converter to create a file to load to COLLECT will ensure your error count is dramatically reduced. Please note that the above guidance should not be used to replace data that is genuinely available and required to be entered.

**Technical help with the Data Entry workbooks or the use of the COLLECT system should be directed to:**

Data and Statistics Division (DSD) via the DSD Helpdesk on 01325 392626.  
Or email:

[s251.budgetqueries@education.gsi.gov.uk](mailto:s251.budgetqueries@education.gsi.gov.uk)

So that different people can complete the DEwb you will need to apply to Data and Statistics Division for passwords. You may do this by contacting the DSD Helpdesk on 01325 392626.

The workbooks will, where appropriate, validate the figures at source or carry out calculations (calculations are made or entries checked within the template). This saves time both for those completing the tables and also for those receiving them. FMT will however follow up with any additional data validation issues at a later date.

**It is extremely important that you complete your workbook as accurately as you can. It is also important that you take every opportunity to review and revise your workbooks when the Financial Monitoring Team undertakes the data cleaning process. The information you provide is used by the Department to make decisions about your LA's funding including funding for Academies.**

Instructions on how to use COLLECT will be provided when the Data Entry Workbooks are issued. Further advice can be obtained from the DSD Helpdesk on 01325 392626.

### **Production of Outputs from COLLECT**

Once you have uploaded your DEwb, 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 eight parts for the prescribed period. The Tables should appear on the Authority's website in the following order:

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

**Table 1 - LA level information** provides an overall picture of the funding being allocated direct to schools, the amount being spent on education centrally and the amount being spent on children's social care. Also included in this table are columns to assess the amount of funding that is being targeted to deprivation.

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

**Table 2 – School level information summary** summarises the main formula funding elements and lists the budget share and the per pupil or place share in each school. Also included in this table is a row to provide additional information to show the amount of funding that is being targeted to deprivation.

### **Detailed School level information for tables 3a/ 3b/ 3c:**

These tables show in detail how the LA's formula has been applied to each school to calculate its budget share, including all the relevant factors and lump sums, and the numbers of pupils in each school year used to allocate pupil-led funding.

**Table 3a** - Primary and secondary schools

**Table 3b** - Special Schools

**Table 3c** – shows in detail the base rates used in the Early Years Single Funding Formula and the total funding given to individual schools through those base rates.

**Table 4 – Funding Factors:** this table provides a detailed description of the LA's formula. Each school must be able to relate its own budget share back to the items set out in this table.

To enable meaningful analysis of a LA's formula, it is required via Table 2 of the DEwb to set out the detail of every formula factor it applies. Table 2 requires a column for every factor as well as a detailed methodology description: **it is therefore possible to insert as many columns as required. Should you experience problems with meeting this requirement please contact the Financial Monitoring Team for further advice.**

**It is essential that LAs include a complete list of all the factors and values in their formula as well as details of the methods and funds allocated across all schools according to each factor in their Table 2.**

Instructions on how to convert the DEwb into the outputs from COLLECT will be provided when the Data Entry Workbooks are issued.

**HELP:** For advice on the contents of the regulations and guidance, Authorities should in the first instance email the DfE Financial Monitoring Team at:

[S251.BUDGETQUERIES@education.gsi.gov.uk](mailto:S251.BUDGETQUERIES@education.gsi.gov.uk)

The FMT Helpline numbers are Marcia Richards 020 7340 7762, Faustina Ofori 0207 340 7771 or Cheryl Bailey 020 7340 7746

**FRS17: These tables should NOT be completed on a FRS17 basis.**

### **Revised Statements**

Revised statements can be accepted only if amendments are as a result of errors being discovered and corrected. In addition revised statements may be accepted where pupil numbers depart significantly from the Authority's estimate for budget purposes and where the Authority needs to re-run budget

share calculations.

With reference to schools converting throughout 2012-13, the Department would **NOT** expect a revised s251 statement. **Any revised versions should reflect the situation as at 31 March 2012.**

If in doubt please contact the Financial Monitoring Team to discuss.

Where allocations differ from the original budget statement as a result of additional funds becoming available or because of policy decisions, this should be reflected in outturn statements.

## **DIRECTION UNDER SECTION 251 OF THE APPRENTICESHIPS, SKILLS, CHILDREN AND LEARNING ACT 2009**

**This Direction covers the form, content and publication of information about planned expenditure by all Local Authorities in England, in connection with their education functions and their children's social care functions, for the period 1st April 2012 - 31st March 2013**

The Secretary of State for the Department for Education makes the following direction in exercise of the power conferred upon him by section 251 of the Apprenticeships, Skills, Children and Learning Act 2009:

That all Local Authorities ("LAs") in England prepare and submit a statement ("Budget Statement") containing financial information about:

- how much the LA intends to allocate to their Schools Budget, other education budgets and other children's social care budgets;
- how much of the Schools Budget the LA intends to retain centrally for expenditure on schools;
- how the formula for determining the budget share for each school in the LA's area is implemented.

So that meaningful comparisons of funding and methodology may be made between all LAs, all Budget Statements must be prepared in a common format. The Department will supply to each LA an electronic workbook to enable this.

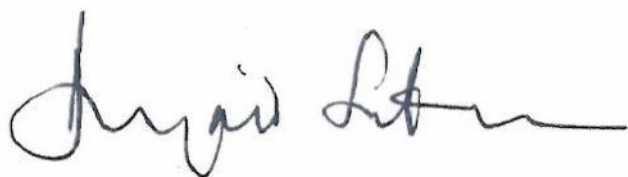
LAs must send their Budget Statements for the period to the Department for Education via the Department's COLLECT (Centralised On-Line for Learning, Education, Children and Teachers) system.

The Budget statement must be published and presented in eight parts for the prescribed period. The Tables should appear on the Authority's website in the following order:

Schools Budget Summary Table  
Table 1 - LA level information  
Central Expenditure Limit Annex  
Table 2 - School level information  
Table 3a - Primary and secondary schools  
Table 3b - Special Schools  
Table 3c - Early Years Single Funding Formula  
Table 4— Funding Factors

The LA's Budget Statement must be made available as follows:

- **to every school maintained by the LA:** The LA must provide a hard copy of the Budget Statement, including a copy of the Schools Budget Summary Table, the CEL Annex and Tables 1, 2, 3 (a, b and c) and Table 4, to the governing body and head teacher if they do not have access to the Internet.
- **to those private, voluntary and independent providers (PVI Providers") who are funded to provide free early provision to 3 and 4 year olds:** The LA must show how they can access a copy of the Budget Statement;
- **to the general public:** The LA must make available a copy of the Budget Statement, including a copy of the Schools Budget Summary Table, the CEL Annex and Tables 1, 2, 3 (a, b and c) and 4, for inspection by parents and others in the community at all reasonable times and free of charge;
- **on a website:** The LA must make available a copy of the Budget Statement, including a copy of the Schools Budget Summary Table, the CEL Annex and Tables 1, 2, 3 (a, b and c) and 4, on a website maintained by the LA and accessible to the public.



Dugald Sandeman  
Joint Head of the Funding Policy Unit  
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LONDON SW1P 3BT

Dated

21.2.12







**LA Table: FUNDING PERIOD (2012-13)**
**DfE Financial Data Collection**
**LA Table Local Authority Information**

LA Number									
Description	Early Years	Primary	Secondary	Special	Provision for LACSEG	Gross	Income	Net	Deprivation
<b>1. SCHOOLS BUDGET</b>									
1.0.1 Individual Schools Budget						0.00		0.00	
1.0.2 - Pupil premium allocated to schools						0.00		0.00	
1.0.3 - Pupil premium - managed centrally								0.00	
1.0.4 Threshold and Performance Pay (Devolved)						0.00		0.00	
1.0.5 Central expenditure on education of children under 5						0.00		0.00	
1.1.1 Support for schools in financial difficulty						0.00		0.00	
1.1.2 Contingencies						0.00		0.00	
1.2.1 Provision for pupils with SEN (including assigned resources)						0.00		0.00	
1.2.2 SEN support services						0.00		0.00	
1.2.3 Support for inclusion						0.00		0.00	
1.2.4 Fees for pupils with SEN at independent special schools & abroad						0.00		0.00	
1.2.5 SEN transport						0.00		0.00	
1.2.6 Fees to independent schools for pupils without SEN						0.00		0.00	
1.2.7 Interauthority recoupment						0.00		0.00	
1.2.8 Contribution to combined budgets						0.00		0.00	
1.3.1 Pupil Referral Units						0.00		0.00	
1.3.2 Behaviour Support Services						0.00		0.00	
1.3.3 Education out of school						0.00		0.00	
1.3.4 14-16 More practical learning options						0.00		0.00	
1.4.1 Support to underperforming ethnic minority groups and bilingual learners						0.00		0.00	
1.5.1 School meals/milk - nursery, primary and special schools						0.00		0.00	
1.5.2 Free school meals eligibility						0.00		0.00	
1.5.3 School kitchens repair and maintenance						0.00		0.00	
1.6.1 Insurance						0.00		0.00	
1.6.2 Museum and Library Services						0.00		0.00	
1.6.3 School admissions						0.00		0.00	
1.6.4 Licences/subscriptions						0.00		0.00	
1.6.5 Miscellaneous (not more than 0.1% total of net SB)						0.00		0.00	
1.6.6 Servicing of schools forums						0.00		0.00	
1.6.7 Staff costs supply cover (not sickness)						0.00		0.00	
1.6.8 Termination of employment costs						0.00		0.00	
1.6.9 Purchase of carbon reduction commitment allowances						0.00		0.00	
1.7.1 Other Specific Grants						0.00		0.00	
1.8.1 Capital Expenditure from Revenue (CERA) (Schools)						0.00		0.00	
1.8.2 Prudential borrowing costs						0.00		0.00	
1.9.1 TOTAL SCHOOLS BUDGET	0.00	0.00	0.00	0.00		0.00	0.00	0.00	

## 2. OTHER EDUCATION AND COMMUNITY BUDGET

2.0.1 Educational psychology service				0.00
2.0.2 SEN administration, assessment and coordination and monitoring				0.00
2.0.3 Therapies and other health related services				0.00
2.0.4 Parent partnership, guidance and information				0.00
2.0.5 Supply of school places				0.00
2.0.6 Central support services				0.00
2.0.7 Home to school transport: SEN transport expenditure(5 - 25)				0.00
2.0.8 Home to school transport: other home to school transport expenditure				0.00
2.0.9 Education welfare service				0.00
2.0.10 School improvement				0.00
2.0.11 Asset management education				0.00
2.0.12 Young people's learning and development			0.00	0.00
2.0.13 Adult and Community learning				0.00
2.1.1 Statutory/ Regulatory duties				0.00
2.1.2 Premature retirement cost/ Redundancy costs (new provisions)				0.00
2.1.3 Pension costs				0.00
2.1.4 Joint use arrangements				0.00
2.1.5 Insurance				0.00
2.1.6 Monitoring national curriculum assessment				0.00
2.2.1 Other Specific Grant				0.00
2.3.1 Total Other education and community budget			0.00	0.00

### 3. CHILDREN'S AND YOUNG PEOPLE'S SERVICES EARLY YEARS

- 3.0.1 Funding paid to early years providers to deliver free early education places for two year olds  
 3.0.2 Other early years funding  
 3.0.3 Total Early Years

		0.00
		0.00
0.00	0.00	0.00

### 3. CHILDREN'S AND YOUNG PEOPLE'S SERVICES - SURE STARTS CHILDREN'S CENTRES

- 3.1.1 Funding for individual Sure Start Children's Centres  
 3.1.2 Funding on local authority provided or commissioned areawide services delivered through Sure Start Children's Centres  
 3.1.3 Total Sure Start Children's Centres

		0.00
		0.00
0.00	0.00	0.00

### 3. CHILDREN'S AND YOUNG PEOPLE'S SERVICES CHILDREN LOOKED AFTER

- 3.2.1 Residential care  
 3.2.2 Fostering services  
 3.2.3 Other children looked after services  
 3.2.4 Short breaks (respite) for looked after disabled children  
 3.2.5 Children placed with family and friends  
 3.2.6 Education of looked after children  
 3.2.7 Leaving care support services  
 3.2.8 Asylum seeker services children  
 3.2.9 Total Children Looked After

0.00	0.00	0.00	0.00

		0.00
		0.00
		0.00
		0.00
		0.00
0.00		0.00
		0.00
		0.00
0.00	0.00	0.00

### 3. CHILDREN'S AND YOUNG PEOPLE'S SERVICES CHILDREN AND YOUNG PEOPLE'S SAFETY

- 3.3.1 Child death review processes  
 3.3.2 Commissioning and social work (includes LA functions in relation to child protection)  
 3.3.3 Local safeguarding childrens board  
 3.3.4 Total Children and Young People's Safety/ children social care

		0.00
		0.00
		0.00
0.00	0.00	0.00

### 3. CHILDREN'S AND YOUNG PEOPLE'S SERVICES - FAMILY SUPPORT SERVICES

- 3.4.1 Direct payments  
 3.4.2 Short breaks (respite) for disabled children  
 3.4.3 Other support for disabled children  
 3.4.4 Intensive family Interventions  
 3.4.5 Other targeted family support  
 3.4.6 Universal family support  
 3.4.7 Total Family Support Services

		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
0.00	0.00	0.00

**3. CHILDREN'S AND YOUNG PEOPLE'S SERVICES - OTHER CHILDREN AND FAMILY SERVICES**

3.5.1 Adoption services  
3.5.2 Special guardianship support  
3.5.3 Other children's and families services  
3.5.4 Total Other Children's and Families Services

		0.00
		0.00
		0.00
0.00	0.00	0.00

3.6.1 Children's Services Strategy

		0.00
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**3. CHILDREN'S AND YOUNG PEOPLE'S SERVICES SERVICES FOR YOUNG PEOPLE**

3.7.1 Universal services for young people (including youth work, positive activities and IAG)  
3.7.2 Targeted services for young people (including youth work, positive activities and IAG)  
3.7.3 Substance misuse services (Drugs, Alcohol and Volatile substances)  
3.7.4 Teenage pregnancy services  
3.7.5 Other services for young people (includes discretionary awards and student support)  
3.7.6 Total Services for young people

		0.00
		0.00
		0.00
		0.00
		0.00
0.00	0.00	0.00

3.8.1 Youth justice

		0.00
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4.0.1 Capital Expenditure from Revenue (CERA) (Non-schools budget functions and Children's and young people services)

		0.00
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5.1.1 - Total Schools Budget and Other education and community budget (excluding CERA) (lines 1.9.1 and 2.3.1 )

0.00	0.00	0.00
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5.1.2 - Total Children and Young People's Services and Youth Justice Budget (excluding CERA)(lines 3.0.3 + 3.1.3 + 3.2.9 + 3.3.4 + 3.4.7 + 3.5.4 + 3.6.1 + 3.7.6 + 3.8.1)

0.00	0.00	0.00
------	------	------

6 - Total Schools Budget, Other education and community budget, Children and Young People's Services and Youth Justice Budget (excluding CERA) (lines 5.1.1 + 5.1.2)

0.00	0.00	0.00
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7 Capital Expenditure (excluding CERA)

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0.00		0.00
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**MEMORANDUM ITEMS**

**8. Sure Start Children's centres**

Start Children's Centres (whether provided by children's centres using delegated budgets or commissioned by the local authority) (included in expenditure at 3.1.1 and 3.1.2)  
8a.2 Funding on local authority management costs relating to Sure Start Children's Centres (included in expenditure at 2.1.1)

		0.00
		0.00

**9. Services for young people**

9a.1 Youth work (included in expenditure at 3.7.1 and 3.7.2)

		0.00
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**TABLE Notes**

Note that the information you provide in this section will be taken into account when returned to DfE

## NOTES TO TABLE 1

### LA Level Information

Guidance for the completion of this table covers funding period 2012-13.

#### General principles

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

- Early Years column (a) – Includes the free entitlement in maintained nursery schools and 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. Also include other relevant expenditure on early years children.

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 (b) – Includes, first, infants, juniors and middle-deemed primary schools plus units attached to them ie immigrant centres, and special education units attached to primary phase schools. This must exclude all expenditure within the early years single funding formula.
- secondary column (c) – Includes secondary and middle deemed secondary schools. Include all special units attached to secondary schools.
- special column (d) – do not include special education units attached to primary and secondary schools.

And indicating the estimated expenditure which should be apportioned across where required in:

- Gross total of columns (a) to (d) - The figures entered in columns (a), (b), (c) and (d) should be gross figures, **ie 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 are buying services. External income from academies should be included. Column (f) should be the totals of columns (a) to (d). Column (e) is a memorandum item to allow the authority to record its provision for the amount to be recouped for LACSEG, and should not be included in the total at (f). This is because LACSEG recoupment is a deduction from DSG and not an item of expenditure. .

- Income - 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 Early Intervention Grant (EIG), neither of which should be shown as income.** Income sources could also include private sources, other LAs' fees, charges paid by parents (eg meals, music, board/ lodging) and lettings. However, grants in support of the ISB should be shown at lines 1.7.1 so that the net figures recorded on this table include these grants.

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

- Net – This column will be calculated automatically.

### **Provision for LACSEG (e)**

DSG recoupment will continue in 2012-13, based on 2012-13 section 251 budget returns. We will still require a separate pro-forma to enable the recoupment exercise to be completed (and this is explained within the guidance note). We have added a column to Table 1 so that local authorities can enter in the form the amount they expect to be recouped for each DSG LACSEG line for those Academies which have opened before 1 April 2012, and this information will be used as part of the recoupment QA process. As in previous years, there will be separate rates for primary, secondary and special schools, so it is important that authorities apportion lines between the phases as accurately as possible. No LACSEG is paid or recouped in respect of expenditure relating to early years. Further amounts of recoupment will be due for Academies converting during the year.

As in previous years, authorities will be able to request exclusions from recoupment, but there will need to be a good reason for doing so. The estimates should take into account exclusions based on the principles we have set out previously. There will be an opportunity to request these exclusions as part of the recoupment process, and the estimates for LACSEG recoupment shown here will be compared with the recoupment returns.

Full details of the information needed for the recoupment calculations are expected to be published early March 2012. The guidance will be made available at:

<http://www.education.gov.uk/schools/leadership/typesofschools/academies/beinganacademy/b0061399/academy-funding/recoupment-guidance-and-calculator>



## **Contingencies – line 1.1.2**

In 2012-13, the contingencies line on section 251 will be included in recoupment. In reviewing the contingencies line for 2011-12 it was noted that a great deal of money was being budgeted in this line where specific lines for this expenditure exist elsewhere on section 251, for example SEN individually assigned resources and the carbon reduction commitment. For 2012-13, authorities should put relevant expenditure in these lines rather than in contingencies.

**There will be a separate exercise for authorities to request elements of contingencies to be excluded from LACSEG recoupment, using the same principles applied to 2011-12 budgets.**

The Education Funding Agency will be examining and challenging authorities' section 251 returns in so far as they relate to recoupment of LACSEG from DSG. The Department will consider recouping funding from other lines currently outside LACSEG if we believe that planned expenditure that would relate to Academies as well as maintained schools has been put in these lines.

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

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

For overheads associated with "buy-back", where delegation is required, ie where an item falls within the Schools Budget but is not prescribed in Schedule 2 to the School Finance (England) Regulations 2012, the amount to be delegated should be determined on a full-cost basis inclusive of overheads. Where an LA has voluntarily chosen to delegate funding for an item which it could properly have funded centrally, it is for the LA to determine the extent to which overheads should be taken into account.

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

**Other general principles** Items that may be charged to the Schools Budget are set out in regulations 5 & 7 and Schedule 2 of the School Finance (England) Regulations 2012 or delegated to schools using regulation 18, Schedule 3. Schedule 1 items **cannot** be included in the Schools Budget and therefore must, by definition, be lines 2.0.1 onwards.

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

**Similar treatment** will apply to expenditure in relation to support for **IT systems**.

Note also that all administrative costs of the kinds referred to in the Notes to section 2 of the Table fall within the Non-Schools Education Budget even where they are incurred in support of activities within the scope of the Schools Budget and should be recorded accordingly. This includes the administration of making payments to providers for the early years funding for the free entitlement. **Non-Schools Education Budget costs should not be apportioned to items in the Schools Budget.**

The Schools Budget includes expenditure relating to the recruitment, training, CPD, performance management and personnel management of staff who are themselves funded from the Schools Budget. Such costs should be attributed to the appropriate line in section 1 of the statement.

Expenditure funded by the **Early Intervention Grant** attributable to a particular category should also be included under the appropriate item header, but LAs should also note that the income should not be included as this grant should be treated like the Revenue Support Grant (RSG).

***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 the CERA line. If charged to delegated school budgets, then it will just fall within the ISB total***

## **1. SCHOOLS BUDGET**

**1.0.1 Individual Schools Budget** Within the Schools Budget, the amount available for delegation to schools after provision has been made for retained items is known as the ISB. The same figure will appear in the “gross” and the “net” columns. The ISB now also includes the amount made available to Private, Voluntary and Independent providers for the free entitlement for 3 and 4 year olds. This also includes early years funding for Academies.

## **Free entitlement for 3 & 4 year olds**

Funding within the Schools Budget allows for a free entitlement of 15 hours per week per child.

Total ISB must agree with figures recorded in the schools table and will include the following when populated in the workbook:

- Early Years col (a): the total Early Years Single Funding Formula including PVIs. Also included is the MFG for Nursery;
- Primary col (b): total budget share including all Primary MFG with the early years element removed;
- Secondary col (c): total budget share including all Secondary MFG with the early years element removed;
- Special col (d): total budget share including all Special School MFG with the early years element removed.

**If an Authority makes payments to early years provider provision for greater than 15 hours through a formula in a maintained schools show here.**

**Mainstream grants should in general be part of the formula budget issued at the start of the year.**

### **1.0.2 Pupil premium allocated to schools**

This line has been pre-populated with figures from the school level table. It contains the amount of pupil premium that the authority expects to allocate to its mainstream schools<sup>1</sup>. You will be able to amend the figures if you so wish.

Information relating to the technical guidance on the pupil premium grant may be accessed via the following web link:

<http://media.education.gov.uk/assets/files/xls/p/pupil%20premium%202012-13%20school%20tables.xls>

### **1.0.3 Pupil premium - managed centrally**

Enter the amount of pupil premium the authority expects to manage centrally in respect of pupils other than those in mainstream schools. Include the amounts applicable to looked after children, special schools and for alternative

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<sup>1</sup> For these purposes, mainstream school means infant, junior, primary, middle, secondary, special and high schools. It does not include nursery schools or Pupil Referral Units

provisions.

### **Income against lines 1.0.2 and 1.0.3**

The total income for lines 1.0.2 and 1.0.3 should equal the amount of pupil premium grant the authority expects to receive from the Department. The income should be apportioned between lines 1.0.2 and 1.0.3, so that the net expenditure in each line equals zero.

**1.0.4 Threshold and Performance Pay (Devolved)** Funding for the costs of threshold and performance pay that had been previously devolved to schools as a specific grant. Total (Gross) Threshold and Performance Pay (devolved) should agree with figures recorded in the schools table.

### **1.0.5 Central expenditure on education of children under 5**

This line may be used for central expenditure (ie that retained by the LA) specifically in support of private/voluntary/independent settings or children in them but should not include provision of free entitlement in PVI providers which should be shown in line 1.0.1 as part of the ISB.

However similar funding retained for pupils in maintained nursery provision is split across the headings it relates to eg Behaviour Support and this approach may be taken if preferred. **Do not** mix these approaches. LAs should:

- Either put all the funding retained in support of PVI settings or children in them here, or attribute all of it across other headings in the Schools Budget;

**Do not** include the costs of administering the system for the making of payments to providers or of an early year's advisor – these are a Non-Schools Education cost.

**If an Authority makes payments to early years provider provision for greater than 15 hours through a formula in a PVI setting show here.**

**1.1.1 Support for schools in financial difficulty** Include funding retained in accordance with [paragraph 32 of Schedule 2 to the School Finance \(England\) Regulations 2012](#). Total (Gross) Support for Schools in Financial Difficulty should agree with figures recorded in the schools table.

**1.1.2 School specific contingencies** Include here expenditure as defined in [Part 1 of the 2012 regulations](#). 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 where it subsequently becomes apparent that –

- (a) a governing body have incurred expenditure which it would be

- unreasonable to expect them to meet from the school's budget share,
- (b) an increase in the school's budget share is due in accordance with the local authority's formula,
  - (c) a determination or redetermination of the school's budget share authorised by the schools forum or the Secretary of State has led to such an increase, or
  - (d) such an increase is necessary for the purpose of correction of errors and where such circumstances were unforeseen when initially determining the school's budget share.

In reviewing the contingencies line for 2011-12 it was noted that a great deal of money was being budgeted in this line where specific lines for this expenditure exist elsewhere on section 251, for example SEN individually assigned resources and the carbon reduction commitment.

**For 2012-13, authorities should put relevant expenditure in these lines rather than in contingencies.**

**Where SEN allocations for named pupils are made in the course of the year as a result of the operation of the formula, these should be shown on line 1.2.1.**

**LAs should make an adjustment in the LACSEG column for exclusions based on the principles we have previously set out.**

This line also **includes Early Years contingencies** retained in support adjustment of budgets for the EYSFF. These should be shown in the early years column.

## **Special Education**

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

**1.2.1 Provision for pupils with SEN, (including assigned resources)** The costs of additional provision for pupils with statements as defined in [paragraphs 3 & 6 of Schedule 2 to the School Finance \(England\) Regulations 2012](#) and the high cost provision for pupils with SEN but without statements, which does not form part of the ISB.

Include here:

- resources which are devolved as cash sums (e.g. named individuals) rather than delegated to schools or nursery providers.
- Include planned sixth form expenditure.

- planned additional expenditure on provision for individual pupils in Academies with special educational needs, including what would be delegated in the case of maintained schools.
- Provision for in-year adjustments to the formula where these relate to named pupils with SEN

Do not include administrative cost or recharges.

Recoupment transactions between authorities for pupils with SEN should be entered at line 1.2.7.

**1.2.2 SEN support services** Include the costs of non-delegated centrally retained specialist SEN support services for statemented and non-statemented pupils, whether supported directly by the LA or commissioned by them. This will include services for visual, hearing and physical impairment, specific learning difficulties, speech, language and communication, profound and severe learning difficulties, and autism.

- Do not include the costs of generalist learning support teachers (see line 1.2.3)
- Do not include the costs of educational services (see line 2.0.1) or behaviour support services (see line 1.3.2).
- Include the costs of EY SENCOs who are centrally managed across a number of EY providers
- Include planned sixth form expenditure.
- Include the costs of these services for 0-5 year olds.

**1.2.3 Support for inclusion** Include here expenditure for –

- Expenditure on generalist learning support teachers
- 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.
- Do not include recharges or the cost of monitoring SEN provision. This should be included in the Other Education and Community Budget 2.0.2 Monitoring of SEN provision.

**1.2.4 Fees for pupils with SEN at independent special schools and**

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

- Include planned expenditure on post 16 students with SEN in independent schools.

**1.2.5 SEN Transport** Only include expenditure here that has been off-set by savings to the schools budget and has been approved by the schools forum ([paragraph 36 \(e\) of Schedule 2 to the School Finance \(England\) Regulations 2012](#)).

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

- Include planned expenditure on post 16 students without SEN in independent schools.
- Include remission of boarding fees in maintained schools and academies due to family hardship and/ or pupil vulnerability.

**1.2.7 Inter-authority recoupment** Estimated expenditure and income received in relation to transactions between authorities in accordance with the Education (Inter-authority Recoupment Regulations) 1994 (SI 1994/3251).

**1.2.8 Contribution to combined budgets** Expenditure under this heading should only reflect the contribution to a combined service approved by the schools forum ([paragraph 36 \(c\) of Schedule 2 to the School Finance \(England\) Regulations 2012](#)).

**1.3.1 Pupil Referral Units** Include here planned expenditure on the provision of education at Pupil Referral Units as defined in [section 19 of the 1996 Act](#).

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

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

**Exclude PRUs.**

**1.3.4 14 – 16 More practical learning options** Expenditure to increase practical learning opportunities for 14-16 year olds and secure a broader range of practical and specialist provision at Key Stage 4. It may cover the additional core costs of delivery including teaching, curriculum planning, resources and equipment and relevant fees [schedule 2 paragraph 35 to the School Finance \(England\) Regulations 2012](#).

**1.4.1 Support to under-performing ethnic minority groups and bilingual learners** Expenditure for the purposes of:

- improving the performance of under-performing pupils from ethnic minority groups; and meeting the specific needs of bilingual pupils, where the authority consider that it would be more appropriate for them to make this provision

**1.5.1 School meals / milk – nursery, primary and special schools**

Include here expenditure in respect of meals at any nursery, primary or special school where the governing body have elected not to receive funding for meals as part of their budget share. For milk also include here expenditure on provision of milk at any school or pupil referral unit.

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

- Include here free school meals eligibility for 2 year olds in the early years cell.

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

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



**1.6.2 Museum and Library Services** Include here expenditure on services to schools provided by museums and galleries.

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

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

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

**1.6.3 School admissions** Include expenditure incurred in connection with the 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 in:

- o carrying out consultations under [section 88C \(2\) of the 1998 Act](#), establishing, maintaining and consulting with representative bodies for the purposes of admissions;
- o relation to appeals, except where the governing body have agreed with the authority that this proviso should not apply to them or where the authority are satisfied that factors or criteria in their formula already make suitable provision.

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

**1.6.5 Miscellaneous (not more than 0.1% total of net SB)** Expenditure for purposes not falling within any other [paragraph of Schedule 2 to the Schools Finance \(England\) Regulations 2012](#) provided that the expenditure does not amount in total to more than 0.1% of the authority's schools budget. A full and clear breakdown of such expenditure should be provided in a note.

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

**1.6.7 Staff costs – supply cover (including long term sickness)**

Expenditure in making payments to, or in providing a temporary replacement for, a woman on maternity leave or to a person on adoption leave. Also expenditure of the same kind in respect of persons:

- carrying out trade union duties or undergoing training under [section 168 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](#);
- performing public duties under [section 50 of the Employment Rights Act 1996](#);
- undertaking jury service;
- who are safety representatives under the [Safety Representatives and Safety Committee Regulations 1977](#);
- who are representatives of employee safety under [the Health and Safety \(Consultation with Employees\) Regulations 1996](#);
- who are employee representatives for the purposes of Chapter II of Part IV of the [Trade Union and Labour Relations \(Consolidation\) Act 1992](#) as defined in section 196 of that Act or regulation 13 (3) of the [Transfer of Undertakings \(Protection of Employment\) Regulations 1987](#);
- taking time off for ante-natal care under [section 55 of the Employment Rights Act 1996](#);
- undertaking duties as members of the reserve forces as defined in [section 1\(2\) of the Reserve Forces Act 1996](#);
- suspended from working at a school;
- who are appointed learning representatives of trade unions, in order for them to analyse training requirements or to provide or promote training opportunities, and to carry out consultative or preparatory work in connection with such functions.

- plus expenditure in making payments to, or in providing a temporary replacement for, a person who is seconded on a full-time basis for a period of three months or more other than to a local education authority or the governing body of a school.
- expenditure in making payments to, or providing a temporary replacement for, persons who have been continuously absent from work because of illness for 21 days or more.

**1.6.8 Termination of employment costs** Only include here expenditure in respect of premature retirement costs, or for the purposes of securing the resignation of any person employed in a maintained school where there are consequential savings to the schools budget and such cost have been approved by the Schools Forum ([paragraph 36 \(b\) of Schedule 2 to the School Finance \(England\) Regulations 2012](#)).

**1.6.9 Purchase of Carbon Reduction Commitment Allowances** Include the cost of the purchase of Carbon Reduction Commitment allowances in relation to schools and Academies in the local authority's area where centrally retained.

**1.7.1 Other Specific Grants** Other specific grants, whether devolved or not devolved to schools.

The cost of administration of these grants should be entered at line 2.2.1.

**Do not include:**

- any grant supported capital expenditure - this should be included in the capital line 7
- pupil premium
- non-school grants

Expenditure to be supported by EU Milk subsidies should be shown at line 1.5.1.

**1.8.1 Capital Expenditure from Revenue (CERA) (Schools)** Expenditure commonly known as CERA (capital expenditure which an authority expect to charge to a revenue account of the authority within the meaning of section 22 of the Local Government Act 2003).

**1.8.2 Prudential borrowing costs** Enter here expenditure incurred in repayment of loans under [paragraph 36 \(a\) of Schedule 2 to the School Finance \(England\) Regulations 2012](#).

**1.9.1 TOTAL SCHOOLS BUDGET** formula calculates the aggregate of lines 1.0.1 to 1.8.2. Links to the Schools Budget Summary Table.

### **Deprivation funding**

Local Authorities will be aware that the amount of funding that is provided to LAs to support deprived pupils should be being distributed to the schools with the deprived pupils as part of the local formula for distribution. This part of Table 1 is intended to collect data about the amount of targeted deprivation funding that is supporting schools to raise the attainment of pupils from deprived backgrounds.

### **Completing the Deprivation column**

The column to the far right of table 1 is to be used for entering the data in relation to deprivation. It is recognised that the collection of this information may not be simple, and for that reason the following additional information will be of assistance.

Basic ground rules for including funding as part of the deprivation collection are:

- Is this particular funding provided to pupils using methods that target deprived pupils specifically? For example using free school meals or IDACI or IMD (etc) as distributing factor.
- Funding that is based upon prior attainment can be included to a maximum of 75%
- EAL is not a factor of deprivation in itself. EAL as an indicator of under performing ethnic groups (UPEG) is, but you will need to provide details of which UPEG's are being targeted with the funding.
- No AWPU funding will be allowed (this takes account of the deprivation funding that is provided to LAs as part of the basic entitlement).
- No per pupil funding that is the same for all pupils in the LA may be included (that is funding that all pupils get regardless of other characteristics).

- High cost pupils (in special schools or PRUs for example) are excluded from the deprivation calculation.
- Deprivation funding as part of the EYSFF may be included. Funding for additional hours above the free entitlement in any provider may be included provided the criteria by which a child may access the additional hours is based upon a deprivation indicator. The position of a maintained nursery in a deprived area is not sufficient in itself. Pupils in the PVI sector should have access to additional hours too and therefore the criteria for use of this funding must be transparently targeting children of deprived backgrounds whatever their setting.

Categories provided are:

A Free School Meal Provision / Eligibility	For funding associated with the provision of free school meals or milk
B Social Deprivation / Social Inclusion	For funding to support deprivation or social inclusion and based upon suitable proxies.
C SEN	For funding to support SEN. It is recognised that there is a correlation between SEN and deprivation. The amount of funding that can be included here will need to be split into its component parts. Many LAs use a SEN delegation formula that is based upon a mix of proxy indicators. If an indicator that is part of this basket can be said to be targeting deprived pupils, that part may be included here. However if it is flat rate it may not. Some LAs use School Action, School Action plus and number of statements to distribute funding. In this instance the LA will need to estimate the proportion of SEN pupils who are deprived (eg take FSM or meet IDACI criteria) and that percentage of the SEN funding.
D Personalised Learning	Funding for personalised learning is given to schools in a variety of ways. In some LAs this is as a flat rate per pupil and in this case this funding cannot count as deprivation funding. Some use a mixture of prior attainment, flat rate and deprivation indicators. Each part can be used to the extent that it targets deprived pupils. So flat rate elements count as nil, deprivation is 100% and prior attainment elements count as 75%. The overall percentage will be a calculation of the sum of the various components.
E Prior Attainment	Funding that is provided to schools based upon the prior attainment of the pupils or school can be counted up to 75% of the total funding.
F (not used)	

G Mobility/Travellers/Refugees/Refuges	Funding for travellers, Refugees or children in refuges can count 100%. General Mobility (including service children) is not an indicator of deprivation and cannot normally be included
H Ethnic Minority funding	Include here funding that is delegated for ethnic minority achievement (EMAG) up to 75%
I EAL	Generally EAL does not support deprived pupils per se. However if this is targeted at under performing ethnic groups, up to 75% may be included
J Behaviour Support	Funding provided for behaviour support may be included
K Learning Support	Funding provided for learning support units may be included
L Practical Learning	Funding for practical learning options tend to be accessed by the more deprived population and can therefore be included
M EOTAS	Funding for education other than at school may be included to the extent that pupils accessing the service are deprived.
N Nursery (not nursery deprivation)	The EYSFF will include a deprivation factor which will be shown in the deprivation section. Funding for hours above the free entitlement may be included provided they are accessible by children from any provider and are not just included because the physical position of a (maintained) nursery is in a deprived area.
O Looked After Children	Funding for looked after children may all be included
P Exclusion/Retention/Hard to place pupils	Funding to support pupil retention and hard to place pupils may be included where the method of providing the funding is based upon indicators of deprivation

### Completing the cells

For each deprivation cell you will be required to enter a percentage figure, regardless of whether the figure is 0 or not. Failure to do so will result in errors where the rows and columns relating to that cell already contain School or LA level data. The figure should be provided as a percentage between 0 to 100. The deprivation cell is formatted as a percentage now so that when you enter for example .67 or 67, they will both show as 67%. To get a 0.67 you would need to enter 0.67%. This may be given to two decimal places.

The percentages in the deprivation column should relate to the total net expenditure column.

The deprivation percentages will be used to automate a Table 4 which will be made available as a report in the COLLECT system. It is important each LA fills in the deprivation cells in their entirety in order to avoid data errors and reminder action for cleaning of the data.

## **2 OTHER EDUCATION AND COMMUNITY BUDGET**

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

### **SPECIAL EDUCATION**

**2.0.1 Educational psychology service** All expenditure on psychology services should be entered here.

- The cost of Educational Psychology Services should not be apportioned elsewhere unless an Educational Psychologist is specially appointed to undertake an alternative function, eg responsibility for managing the behaviour support service.
- Expenditure on behaviour support should go into line 1.3.2 Behaviour Support Services.

### **2.0.2 SEN administration, assessment, co-ordination and monitoring**

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

- Include the cost of strategic management and planning of services to support the inclusion and attainment of children and young people with SEN, preparing relevant strategic plans, SEN administration, planning and co-ordination.
- **Monitoring of SEN provision** Include expenditure on the monitoring and accountability functions of the SEN core teams and support services, including support for school self-evaluation. Also include the proportion of time devoted to SEN and other inclusion activities by inspectors and advisers in the LA's school improvement team.

Monitoring of individual statements and annual reviews should be included here.

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

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

**2.0.5 Supply of school places** 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 2006 Act.](#)

**2.0.6 Central support services** Includes expenditure:

- 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.

**Excluded pupils should be shown at line 2.1.1.**

**2.0.7 Home to school transport: SEN transport expenditure (0-25)**

**Pre-16**

- 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 for pupils with SEN and or disabilities

**The following activities should be excluded:**

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

**Ages 16- 25**

Include all net expenditure incurred by local authorities for transporting learners with learning difficulties and disabilities (LLDD) aged **16-25** 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 cost of:

- transport provided by LA owned vehicles; provision of independent travel training; taxi fares; LA contracted vehicles; subsidies or a financial contribution to travel passes and fuel allowances for parents.

**2.0.8 Home to school transport: other home to school transport expenditure**

**This line includes pre-16 children of compulsory school age**

These are of two types:

- those costs associated with the direct operation of home to school travel services (e.g. travel, telephones, legal services, premises, personnel services, stationery, and administrative support) should be charged directly

and reported through the appropriate budget. LAs will need to apportion these overheads between the SEN and mainstream transport lines.

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

**This line also includes home to post-16 provision transport: other home to post-16 transport expenditure:** include all net expenditure incurred by local authorities 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 cost of:

- 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 any costs for home to learning transport for LLDD pupils in this line.

**2.0.9 Education welfare service** Education Welfare Service and other expenditure arising from the LA's school attendance functions. Where Education Welfare Officers are directly involved in issues related to [The Children Act 1989](#), the relevant expenditure should be charged to line 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).

**2.0.10 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 [2006 Act](#):

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

**2.0.11 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).

**2.0.12 Young people's learning and development** This includes 16 - 18 Provision other than schools and FE and covers non advanced direct provision on 16-18 apprenticeships and entry to employment. This line also includes 14 - 19 Reform, Education Business links, Learning agreement pilots, NEETs, Increasing flexibility for 14-16 year olds, Young apprenticeships - key stage 4 for 14-15 year old, 14-19 Fighting funds ie support learning & development initiatives and 16-18 Structural support which has not been included within the lines above.

This line relates to the education service.

**2.0.13 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 the Youth Work)

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

**2.1.1 Statutory/ Regulatory Duties** Expenditure on **education** functions related to:

- the Director of Children Services and the personal staff of the director;
- planning for the education service as a whole;
- functions of the authority under [Part 1 of the Local Government Act 1999](#) (Best Value) and also the provision of advice to assist governing

bodies in procuring goods and services with a view to securing continuous improvement in the way the functions of those governing bodies are exercised, having regard to a combination of economy, efficiency and effectiveness;

- revenue budget preparation; the preparation of information on income and expenditure relating to education, for incorporation into the authority's annual statement of accounts; and the external audit of grant claims and returns relating to education;
- administration of grants to the authority (including preparation of applications), functions imposed by or under [Chapter 4 of Part 2 of the 1998 Act](#) and, where it is the authority's duty to do so, ensuring payments are made in respect of taxation, national insurance and superannuation contributions;
- authorisation and monitoring of:
  - (i) expenditure which is not met from schools' budget shares; and
  - (ii) expenditure in respect of schools which do not have delegated budgets,and all financial administration relating thereto;
- the 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 2002 Act](#);
- recruitment, training, continuing professional development, performance management and personnel management of staff who are funded by expenditure not met from schools' budget shares and who are paid for services carried out in relation to those of the authority's functions and services which are referred to in other paragraphs of [Schedule 1 to the School Finance \(England\) Regulations 2012](#). This relates to staff centrally funded and whose work falls within the scope of the LA Budget;

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

- Expenditure incurred in connection with the authority's functions pursuant to regulations made under [section 12 of the 2002 Act](#) (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 1996 Act](#) or in the reconsideration and preparation of an agreed syllabus of religious education in accordance with [schedule 31 to the 1996 Act](#);
- Expenditure in respect of a teacher's emoluments under [section 19\(9\) of the Teaching and Higher Education Act 1998](#) except such expenditure which falls to be met from a school's budget share;
- Expenditure in respect of the functions of an appropriate body under regulations pursuant to [section 19\(2\)\(g\) of the Teaching and Higher Education Act 1998](#);
- Expenditure on the appointment of governors, the making of instruments of government, the payment of expenses to which governors are entitled and which are not payable from a school's budget share and the provision of information to governors.
- Expenditure on making pension payments other than in respect of schools.
- Expenditure in relation to the exclusion of pupils from schools or pupil referral units, excluding the making of any provision of education to such pupils, but including advice to the parents of an excluded pupil. Expenditure on PRUs should be recorded at 1.3.1.

### **2.1.2 Premature retirement costs / Redundancy costs (new provisions)**

any budget for payments to be made by the local education authority in respect of the dismissal, or for the purpose of securing the resignation, of any member of the staff of the school, after 1<sup>st</sup> April 2012 under [section 37, Education Act 2002](#).

This line is meant to be for new costs in the financial year, in this case 2012-13.

**2.1.3 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 (eg 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.

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

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

**Do not include other children's services.**

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

**2.2.1 Other Specific Grants** Other specific grants, whether devolved or not devolved to schools. **Not** grants relating to childcare.

Expenditure to be supported by EU Milk subsidies should be shown at line 1.5.1.

**2.3.1 Total other education and community budget**

### 3. CHILDREN'S AND YOUNG PEOPLE'S SERVICES - EARLY YEARS

**3.0.1 Funding paid to early years providers to deliver free early education places for two year olds** This refers to the total amount of funding to be passed onto early years providers (including Sure Start Children's Centres) to fund free early education places for two year olds only.

**3.0.2 Other early years funding** This is intended to cover any other money 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.

Please note that funding for free early education places will be reported in two different places. Funding for two year olds should be reported under line 3.0.1 and for three and four year olds within the schools table.

**3.0.3 Total Early Years** Formula calculates the aggregate of the entries in lines 3.0.1 to 3.0.2.

### CHILDREN'S AND YOUNG PEOPLE'S SERVICES - SURE START CHILDREN'S CENTRES

#### To note when completing this section:

- the cost of services provided in-kind by other statutory providers should not be included (for example health services or Jobcentre Plus)
- for each of these lines, funding on early education (including early education funding through the free entitlement) should not be included (as that is covered elsewhere within the LA level table). However the salary costs of any Qualified Teacher Status and/or early years professional staff employed by children's centres should be included
- the income column should also be completed where relevant. For example include income derived from any charges to parents for services, charges to other centre users (eg rental of rooms) and any other grant income. Central Government grants such as the **Early Intervention Grant** should not be recorded as income.

#### 3.1.1 Funding for individual Sure Start Children's Centres

Include here details of devolved revenue to children's centres for delivery and management of the children's centre and its services. Funding on early education (including early education funding through the free entitlement) should **not** be included.

**This section 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.



### **3.1.2 Funding on local authority provided or commissioned area-wide services delivered through Sure Start Children's Centres**

Include here 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. e.g. a centrally commissioned outreach service for children under 5 and their families.

**Do not include** here the money/ budget for individual children's centres to deliver services or commission services at a children's centre level.

**3.1.3 Total Sure Start Children's centres** Formula calculates the aggregate of the entries in lines 3.1.1 to 3.1.2.

## **CHILDREN'S AND YOUNG PEOPLE'S SERVICES - CHILDREN LOOKED AFTER**

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

**3.2.1 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 (included in Other Children Looked After Services).
- Secure units attached to Community Homes (include in Youth Justice).
- Respite care for those children not meeting the definition of children looked after.

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

Include:

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

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

**3.2.3 Other children looked after services** Include support to looked after young people:

- in NHS/other establishments providing nursing/medical care
- residential, respite and emergency nights in residential beds at family centres
- in lodgings or hostels
- in mother and baby homes
- living independently in flats, beds and breakfast establishments or with friends
- in residential employment
- 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)
- costs of providing or purchasing secure accommodation for children who need to be placed for welfare reasons in a secure children's home under section [25 of the Children Act 1989](#).
- expenditure on Advocacy services for children looked after

**3.2.4 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.

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

**3.2.6 Education of looked after children** Include here expenditure on the services provided to promote the education of the children looked after by your authority (e.g. looked after children education service teams and training for designated teachers). Exclude any funding delegated to schools for looked after children.

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

**3.2.8 Asylum seekers services – children** Include here planned expenditure of those asylum seeking children who are not looked after. Costs for asylum seekers who are looked after would be distributed amongst the placement and other looked after child costs under 3.2.1 to 3.2.5.

**3.2.9 Total Children Looked After** Formula calculates the aggregate of entries in lines 3.2.1 to 3.2.8

## **CHILDREN'S AND YOUNG PEOPLE'S SERVICES - CHILDREN AND YOUNG PEOPLE'S SAFETY**

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

**3.3.2 Commissioning and social work, including LA functions in relation to child protection** Social workers are directly involved with the care of children and with the commissioning of services for children.

Include most of the direct social work costs (except those detailed below) and the commissioning costs for Children's Services here. Also include the processes for assessing need, determining and defining the service to be provided and reviewing the quality of and continued relevance of that care for Children. Also include:

- field social work costs (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 and with asylum seekers' children.

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

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

**3.3.4 Total Children and Young People's Safety** Formula calculates the aggregate of entries in lines 3.3.1 to 3.3.3.

## **CHILDREN'S AND YOUNG PEOPLE'S SERVICES - FAMILY SUPPORT SERVICES**

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

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

**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 3.2.4); 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 equipments
- Stores, delivery and other associated costs.

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

**3.4.4 Intensive family interventions** Include here 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.

### **3.4.5 Other Targeted family support**

Include **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 eg family nurse partnerships. These could be initiatives to be funded privately by the local authority or jointly by the local authority or primary care trust.

**Include Home care services** – this is home care provided to help carer look after a child at home. For example:

- Home helps
- Domiciliary care assistants
- Others providing non-therapeutic support

- Support or payments to voluntary workers/organisations providing home care services.
- The costs of the administration of home care for children.

Also include:

- 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 break for disabled children (see 3.4.2)

### **3.4.6 Universal Family Support**

Include here all support for families which does not fit into the targeted support headings at 3.4.1 to 3.4.5 above. This includes information services for families; 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.

**3.4.7 Total Family Support Services** Formula calculates the aggregate of the entries in lines 3.4.1 to 3.4.6.

## **CHILDREN'S AND YOUNG PEOPLE'S SERVICES - OTHER CHILDREN'S AND FAMILIES SERVICES**

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

Adoption services are defined as:

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

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

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

Provision of adoption support is based on assessed needs. Financial payments are made depending on the needs of the child and are means-tested. Children are placed with approved prospective adopters under the [Adoption and Children Act 2002 and the Adoption Agencies Regulations 2005](#). This is the provision of care and accommodation of children placed for adoption under the Adoption Agencies Regulation 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 Children's services strategy – Commissioning and Social work).

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

**3.5.3 Other children's and families services** Include:

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

**3.5.4 Total Other Children's and Families Services** Formula calculates the aggregate of entries in lines 3.5.1 to 3.5.3.

### **3.6.1 Children's Services Strategy**

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

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

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

Also includes 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, e.g. between the local authority and the primary care trust, the overall costs of maintaining the joint unit should be given.

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

## **CHILDREN'S AND YOUNG PEOPLE'S SERVICES - SERVICES FOR YOUNG PEOPLE**

Services for young people encompasses **all** local authority expenditure on provision of *educational* and *recreational* leisure-time activities, including youth work, which are for the improvement of the young person's well-being.



Lines 3.7.1 and 3. 7.2 cover three main types of activity: youth work, positive activities for young people and information, advice and guidance services. It includes 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 youth work, positive activities and information, advice and guidance.

Lines 3.7.1 and 3.7.2 cover spend previously captured under positive activities, youth work and Connexions services.

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. Specific funding data for youth work (for both targeted and universal services) is further captured at line 9a.1.

Examples of positive activities include, but are not limited to,

- special interest clubs;
- out of school hours coaching in artistic, 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;
- democratic engagement, for example Young Mayors and youth councils
- sports and informal physical activities; and
- cultural activities including music, performing and visual arts.

Expenditure on information, advice and guidance should include "Section 139A" assessments of young people with learning difficulties, authority Careers Service functions for young people and activities related to provision of information for young people and their carers.

**3.7.1 Universal services for young people (including youth work, positive activities and information, advice and guidance)** Universal and open access services are open to all young people, regardless of their circumstances or perception of vulnerability.

**3.7.2 Targeted services for young people (including youth work, positive activities and information, advice and guidance)** 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.

Where expenditure is clearly attributed to a specific area of activity (such as the youth offending team or specific programmes for substance misuse or teenage pregnancy) it should be recorded as such under those lines. However, targeted support arrangements that address multiple needs or risk factors and provide general support to young people should be included here.

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

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

**3.7.5 Other services for young people (includes discretionary awards and student support)** Include **Discretionary Awards** On-going responsibilities for students in receipt of discretionary awards. Also [section 129 of the School Standards and Framework Act 1998](#) (which substitutes a new section 518 of the Education Act 1996) conferred a revised power on LAs, should they wish to use it, to make awards to FE (and HE) students (and to 16 -19 year olds who are still attending school). Also include **Student Support arrangements** - This is all planned expenditure on administration by the authority in pursuit of its functions under the Education (Student Support) Regulations. These refer to the total staffing and other administration costs for the delivery of student finance functions (student loans and grants) for higher education students from 1998-99 onwards. Do not include amounts paid by the Student Loans Company in the form of grants and loans.

**3.7.6 Total Services for young people** Formula calculates the aggregate of the entries in lines 3.7.1 to 3.7.5.

## **YOUTH JUSTICE**

### **3.8.1 Youth Justice**

Include the costs of services related to young offenders.

- Costs of providing or purchasing secure accommodation (except remand foster care in other youth justice services) for children who pose a risk to themselves, to others or have a security requirement placed on them for youth justice reasons under s53 of the Children & Young Persons Act 1933. Include all other remand facilities for a young offender, eg under s97 of the [Crime and Disorder Act 1998](#).
- 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, ie payments to carers and supervision costs where a court has made an order that an alleged young offender should be held securely in the community rather than being placed in an institution.
- Bail support schemes
- Other youth justice costs.

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

**5.1.1 Total Schools Budget and Other education and community budget (excluding CERA) (lines 1.9.1 and 2.3.1)**

**5.1.2 Total Children's and Young People's Services and Youth Justice budget lines (excluding CERA) (lines 3.0.3 + 3.1.3 + 3.2.9 + 3.3.4 + 3.4.7 + 3.5.4 + 3.6.1 + 3.7.6 and 3.8.1)**

**6. Total Schools Budget, Other education and community budget, Children and Young people's Services and Youth Justice Budget (lines 5.1.1 + 5.1.2)**

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

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

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

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

**(b)** which does not fall within note 1.8.1 or 4.0.1 (capital expenditure from revenue).

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

## MEMORANDUM ITEMS

<i>A memo line is an extraction of figures which have been included as planned expenditure in the lines above</i>
---

## 8. SURE START CHILDREN'S CENTRES

**8a.1 Funding on evidence based, early intervention services delivered through Sure Start Children's Centres (whether provided by children's centres using delegated budgets or commissioned by the local authority) (included in expenditure at 3.1.1 and 3.1.2)** This section is included here to avoid double counting spend in lines 3.1.1 and 3.1.2. Include evidence based early intervention programmes for children under 5 years (and their parents) that are delivered by children's centres, commissioned through children's centres or commissioned centrally by the local authority.

**8a.2 Funding on local authority management costs relating to Sure Start Children's Centres (included in expenditure at 2.1.1)** This refers to the total amount the local authority plans to meet from central costs of managing the **children's centre** programme.

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

## **9 SERVICES FOR YOUNG PEOPLE**

**9a.1 Youth work (included in expenditure at 3.7.1 and 3.7.2)** Enter here expenditure dedicated to youth work which has been included within lines 3.7.1 and 3.7.2 above.

It includes 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 youth work, positive activities and information, advice and guidance.

This is total amount within services to young people (both targeted and universal) that is dedicated to youth work and is comparable to Youth Work line in previous returns. This is required to provide comparison with historical spend information.



63

[illegible]



[illegible]



## Table 2: School level information

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

For the EYSFF, maintained nursery, primary, secondary and special schools with nursery classes, information must be supplied for each school in the main table. For PVI providers, the information must be supplied in summary on a single line below the total All Schools Line. There is no need to supply information on each individual provider. General guidance on each factor provided in the guidance sections can be applied to the EYSFF (PVI) lines.

### All through and federated schools indicator

There is a drop down section on this table which will give you two options to indicate whether a school is an:

“all through school”, or a

“federated schools”

### School name

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

### 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 maintained 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.

In addition if a maintained school is converting to become an Academy you will be able to indicate this.

This does not apply to schools converting to Academies, for which full year data should be provided.

### **Date opening / closing**

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

### **Methodology**

The Authority is asked to set out for each school they maintain, a complete a full description of the method used to produce its funding stream. This would include details of all factors and values indicated in the formulas set out in your budget statement.

It is also essential that LAs include details of the methods and funds allocated across all schools according to each factor in this. LAs should show the factor, multiplier and resulting amount allocated to each school. This Table requires a column for every factor as well as a detailed methodology description: **it is therefore possible to insert as many columns as required.**

**Should you experience problems with meeting this requirement please contact the Financial Monitoring Team for further advice.**

To allow this to happen, you need to provide as much detail as possible of how the formula is constructed, including sources of data (where these are not obvious). Each LAs formula has it own traits and various local data sources but these should be made clear.

When completed properly, this information should give an (informed) outsider the opportunity to replicate your formula – for example a school funding officer in another LA. LAs should take care in providing this information as the information will be used to generate Table 4. The information provided will enable meaningful analysis of a LAs formula and may be used by the Department to make decisions about your LAs funding including funding for Academies.

### **Completing the Deprivation cells**

For each deprivation cell you will be required to enter a percentage figure, regardless of whether the figure is 0 or not. Failure to do so will result in errors where the rows and columns relating to that cell already contain School or LA level data. The figure should be provided as a percentage ie between

“0” to “100”. The deprivation cell is formatted as a percentage now so that when you enter for example .67 or 67, they will both show as 67%. To get a 0.67 you would need to enter 0.67%. This may be given to two decimal places.

For guidance please see page 37.

The deprivation percentages will be used to automate a Table 4 which will be made available as a report in the COLLECT system. It is important each LA fills in the deprivation cells in their entirety in order to avoid data errors and reminder action for cleaning of the data.

### **Unit value**

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

### **Additional spend unit values (Early Years, Primary, Secondary and Special)**

In the Additional Spend Block LAs are asked to enter unit values for each school phase as appropriate. The unit values will not be used in calculations but along with the information provided in the ‘Methodology’ cells this will provide DfE and EFA with information on the formula methodology used to produce the figures in the columns in the Additional Spend Block. The data will be included in the Table 4 report.

### **Hours**

For each maintained early years provider, and for the total of PVI settings, the total estimated number of hours in the **year** should be shown.

It is important that when entering information about the number of hours for early years you **enter it as an annual figure** rather than a weekly figure. The effect of converting a weekly figure leads to a low FTE which could provide a misleading unit cost.

### **Pupils**

Enter the total number of registered pupils in that year, age group or year group at primary and secondary schools taken into account in the allocation formula pursuant to [part 3, regulation 14 and regulation 16 of the School Finance \(England\) Regulations 2012](#) but ignoring any weighting in accordance with paragraph 4 of regulation 14, or any adjustment under paragraph 6 of that regulation; or the number of places, in the case of provision of places in schools which the authority recognise as reserved for children with special educational needs, or of boarding accommodation at boarding schools other than special schools, pursuant to [part 3, regulation 15 of the School Finance \(England\) Regulations 2012](#).

**Early years: Early years pupils funded by the Early Years Single Funding Formula – Base rates**

Enter the name or short criteria for receipt of each individual base rate used in the EYSFF and against each school the number of hours of that base rate estimated for use in the indicative school budget for the year. Actual funding will be based upon participation through the year and therefore these figures are likely to change over the year; however for the purposes of section 251, provide the indicative allocation that was given to schools.

**Early years**

The authority shall show the pupil numbers that relate to each of the school years relevant to the school.

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

Enter in the column opposite the name of each school the full-time equivalent of the January 2012 pupil count:

- i) Pupil numbers are based upon the full-time equivalent, in school usually 2 part-time = 1 full-time pupil number used to determine allocations to schools through the formula, and not weighted for pupils' ages, subjects studied etc. Similarly for special schools, the School Finance (England) Regulations 2012 allow for budget shares to be calculated on the basis of planned places.
- ii) **FTE figure for under 5s** – To get to the FTE figure for under 5s please convert the 'Hours at Setting' from the school census data and divide the hours for each pupil by 950.

It is important that when entering information about the number of hours for early years you **enter it as an annual figure** rather than a weekly figure. The effect of converting a weekly figure leads to a low FTE which could provide a misleading unit cost.

- iii) In the case of a school that will be open for part of the year only, you should record the pro-rated number of pupils. The number determined in accordance with the above shall be reduced to reflect the proportion of the year that the school is to be open. For example, if a school is expected to be open for seven months of the financial year, the number shown should be x FTE multiplied by  $\frac{7}{12}$ .

This total will be automatically calculated by the workbook.

**Total estimated hours used in budgets**

This total will be automatically calculated by the workbook.

### **Total Early Years FTE**

FTE figure for under 5s – To get to the FTE figure for under 5s please convert the 'Hours at Setting' from the school census data and divide the hours for each pupil by 950.

It is important that when entering information about the number of hours for early years you **enter it as an annual figure** rather than a weekly figure. The effect of converting a weekly figure leads to a low FTE which could provide a misleading unit cost.

### **Funding provided above the free entitlement in Maintained providers**

Funding given by the LA from the schools budget to maintained providers to pay for additional hours above the free entitlement as defined in LA table 1 line 1.0.1

- Additional Rates
- Total additional funding provided above the FE in maintained providers
- Total estimated additional hours used in budgets

Please note that funding above the free entitlement in PVI providers can only be shown as a central expenditure item.

### **Early Years specific factors**

Include here all other factors within the early years single funding formula other than base rates.

#### **Deprivation**

Include funding here relating to the incidence of social deprivation. It is required to have such a factor in the early years single funding formula.

#### **Premises factors**

Include funding here relating to premises or site specific factors.

#### **Quality**

Include here funding relating to the need to improve the quality of provision by particular providers or types of provider.

## **Flexibility**

Include here funding relating to the degree of flexibility in the hours of attendance that a provider makes available.

## **Total Early Years specific factors**

This total will be automatically calculated by the workbook.

<b>Total EYSFF funding</b>
----------------------------

Total early years single formula funding. In the case of primary schools with nursery classes, this is added to the total funding through the 5-16 formula to form the budget share.

<b>Funding for children admitted to school and in reception classes: pupils funded by year/ age groups age - weighted funding primary schools</b>
---

**The school year columns cover the various year groups. Please complete the range if applicable. If not applicable, enter N/A or 0. If you need to add additional columns then you may do so.**

## **Primary schools**

Reception

Key stages 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11

Retakes (Year 12+)

Primary total age-weighted funding

Total primary FTE

## **Secondary schools**

Reception

Key stages 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11

Retakes (Year 12+)

Secondary total age-weighted funding

Total secondary FTE



<b>SPECIAL: Place-led funding</b>
-----------------------------------

Places

Total special place-led funding

Total special FTE

<b>Additional funding</b>
---------------------------

**KS1 Alternative funding routes – KS1 funding provided not through AWPU**

Enter here each factor used to allocate funding to help schools meet the costs of complying with requirements as to the maximum size of infant classes, in accordance with [part 3, regulation 14\(4\) of the School Finance \(England\) Regulations 2012](#) or [paragraph 33 of Schedule 3 to the Regulations](#).

**Class based**

**Ghost funding**

**Difference in funding for pupils educated additionally at FE colleges, Work Based Learning Provider (WBLP) or other providers of more practical Learning options**

Enter here any factor used to abate or increase the normal AWPU funding for pupils attending both school and taking up more practical learning options at an FE college, in work based learning or elsewhere as permitted by [Regulation 14](#). The total allocated should be the difference from normal AWPU funding: it may therefore be negative, where the authority is operating a pooled system to which schools contribute from their KS4 AWPU funding.

**Sixth form – Funding of pupils from Local Authority funds**

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

**Total additional funding**

## **EFA grant allocation funding sixth form pupils**

Teacher Pay Grant – should be listed as a separate item from the EFA Grant Allocation within the ‘Total Sixth form funding’ sub total.

## **Total EFA funding**

## **AEN – Learning needs associated with EAL**

This relates to nursery, primary, secondary and special schools

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

## **Total AEN Learning needs associated with EAL**

This total will be automatically calculated by the workbook.

## **Special Educational Needs (SEN)**

<b>Individually assigned resources</b>
--

Enter here factors that distribute delegated funding in relation to individual pupils with SEN. If the sums assigned to schools will vary during the year, enter the provisional figures assigned to them on 1 April 2012. It is important to get a full account of this funding in 2012-13 as part of the baseline for a future High Needs Pupil block.

Also include all payments made to schools that are for statemented children only. This will represent the amount that the LA expect to continue to pay should the school become an Academy.

- pupils with or without statements - named pupil individually assigned resources;

- pupils with or without statements named pupil individually assigned resources;

## **Total individually assigned resources**

**Funding for designated special classes and units**

Enter here delegated funding assigned to non-special schools for designated special classes, units and other resourced SEN provision. This may be on a place basis or on some other basis. It is important to get a full account of this funding in 2012-13 as part of the baseline for a future High Needs Pupil block.

**Total funding for designated special classes and units****All other SEN funding**

Enter all other funding distributed by factors that seek to reflect Special Educational Needs rather than social and other needs in schools.

**Total all other SEN funding****AEN – including other learning and social needs**

Enter funding distributed by factors that seek to reflect additional educational needs other than EAL and SEN. Many of these factors will be related to deprivation.

**Total AEN – including other learning and social needs****Premises factors - general**

Enter funding distributed to many or all schools through factors relating to premises or site characteristics (for example floor or grounds area, building condition and energy).

Rates - should be entered as an individual item. If the amount is subsumed within funding listed elsewhere then this should be listed within that element as a separate item. An indicator should be shown for the value of any rebate reductions

Insurance - should be entered as an individual item.

**Total premises factors – general****Premises factors – exceptional circumstances**

Enter funding distributed through factors relating to premises or site characteristics where these reflect exceptional circumstances applying only to a few schools (for example split sites, PFI costs, payment of rents, specific facilities)

**Total premises factors – exceptional circumstances**

### **School specific factors – general**

Enter funding distributed to many or all schools through factors relating to the school's size, type or other characteristics not covered elsewhere (for example, lump sums, small school support, school meals, ASTs, NQTs, pupil turnover, threshold and performance pay)

### **Total specific factors – general**

### **School specific factors – exceptional circumstances**

Enter funding distributed through factors relating to the school's size, type or other characteristics where these reflect exceptional circumstances applying only to a few schools (for example federations, opening or closing schools, schools with prescribed alterations, salary safeguarding)

### **Total specific factors – exceptional circumstances**

### **Historical grants factors**

Include here funding that replicates part or all of the cash value or formulaic calculation of any sum paid to a school from a specific grant in 2010-11, where this specific grant has been mainstreamed.

This funding may replicate part or all of the cash value or formulaic calculation of:

- School Standards Grant
- School Standards Grant (Personalisation)
- School Development Grant (includes SDG Main, Post-LIG Deprivation and Transition, City Learning Centres, Specialist Schools and High Performing Specialist Schools, but does not include the amount previously paid through ABG)
- School Lunch Grant
- Ethnic Minority Achievement Grant (EMAG)
- 1-2-1 Tuition
- Extended Schools – Sustainability
- Extended Schools – Subsidy
- Targeted Support for the Primary National Strategy (including of Universal and Targeted elements, Leading Teachers, Every Child elements, Early Years Foundation Stage, and Modern Foreign Languages)
- Targeted Support for the Secondary National Strategy (including of Universal and Targeted elements and Leading Teachers)
- Diploma Formula Grant
- London Pay Addition Grant

### **Total Historical grants factors**

This total will be automatically calculated by the workbook.

<b>Budget adjustments</b>
---------------------------

This relates to nursery, primary, secondary and special schools.

Enter here each factor in accordance with which amounts are allocated to primary and secondary schools pursuant to [Part 2 Regulation 12 of the School Finance \(England\) Regulations 2012](#), (budget adjustments). Include any adjustments to reflect a correction of errors, non-domestic rates and excluded pupils ([Part 3 Regulations 23 and 24](#)).

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

Individual contributions toward 'Total budget adjustments' should be included here, with reference to whether these adjustments are simply correcting funding from the previous year (such as SEN in year adjustments), or are a regular, adjustment (such as sixth form abatement).

### **Transitional provision**

Enter here each factor by which amounts are allocated to primary, secondary and special schools in accordance with the provisions of [Schedule 3 to the School Finance \(England\) Regulations 2012](#) in relation to transitional provision consequent upon the introduction or deletion of factors, or the determination of a formula substantially or wholly different from that in place for the previous year.

### **Abatement of primary funding**

Include here abatement of primary (5-11) funding arising from the authority's early years single funding formula eg abatement of non-pupil led costs.

### **Abatement of secondary funding**

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

### **Total budget adjustments**

This total will be automatically calculated by the workbook.

### **Minimum funding guarantee**

This relates to nursery, primary, secondary and special schools.

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

An LA shall in determining budget shares for maintained primary and secondary schools include an amount equal to the minimum funding guarantee ([regulation 19 of the School Finance \(England\) Regulations 2012](#)).

The minimum funding guarantee is the amount by which a school's guaranteed funding level for the financial year beginning on 1<sup>st</sup> April 2012 exceeds the school's re-determined adjusted budget for that year.

As the guaranteed funding level is calculated by reference to the budget share for the previous financial year, the guarantee will not operate in respect of schools opening during the financial year beginning on 1<sup>st</sup> April 2012.

The guarantee does not apply to funding received from the EFA for sixth form pupils or to early years funding for private, voluntary and independent providers

### **TOTAL BUDGET SHARE**

For nursery, primary, secondary and special schools. This total will be automatically calculated by the workbook.

### **Sixth form pupil numbers (January 2012)**

This relates to secondary and special schools.

Enter here the number of 6<sup>th</sup> form pupils funded by the EFA at January 2012.

### **Total January 2012 pupil count (FTE registered pupils)**

Enter here separately the total sum for nursery, primary and secondary schools, including EFA funded pupils. Also include early years funding in maintained provision.

Where a school opens or closes part-way through the year you should record the pro-rated number of pupils. For example, if a school closes on 31 August 2012 you should record five twelfths of the pupil numbers for the school.

For schools which are expected to become Academies after 1 April, the full-year pupils should be entered.

Note that COLLECT will round pupil FTEs and EY hours to two decimal places. This may cause slight discrepancies between the workbook and system if a school has pupil numbers recorded to more than two decimal places.

<b>£ per pupil</b>
--------------------

This relates to PVIs, nursery, primary, secondary and special schools.

Opposite the name of each school, calculates the planned expenditure per fte pupil at the school by dividing the amount entered in accordance with note in the section above "Total January 2012 pupil count (FTE registered pupils)" by the number of pupils or places for the school entered in accordance with the same note for special schools.

This column should give a per capita share or pupil unit cost for each school to be calculated by dividing the actual budget share in the previous column by the number of pupils or places for the school (adjusted for schools open for part of the year only).

<b>MFG VARIATION APPLIED?</b>
-------------------------------

This relates to nursery, primary, secondary and special schools.

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

<b>Pupil premium allocated to schools</b>
---

Include here the amount of pupil premium to be devolved to schools.

<b>Unallocated Pupil premium</b>
----------------------------------

Enter the amount of unallocated pupil premium which has not yet been allocated to a particular school.

<b>Total Pupil premium allocated to schools</b>
---

The formulae in the boxes in each of the columns will automatically calculate the aggregate of the number entered in each of these columns, including the unallocated pupil premium.

<b>Threshold and performance pay</b>
--------------------------------------

This relates to nursery, primary, secondary and special schools.

Include here the amount of Threshold and Performance Pay to be devolved to schools. This represents payment for pre16 Teacher threshold payment. This information should be included within this column, rather than within a column created by the LA. Information should not be included within the School Budget Share total.

<b>Other</b>
--------------

**Support for schools in financial difficulty**

This relates to nursery, primary, secondary and special schools

Include funding retained in accordance with [paragraph 34 of schedule 2 to the School Finance \(England\) Regulations 2012](#).

**Notional SEN budget**

This relates to nursery, primary, and secondary schools only.

Include amounts for any factor specifically for special educational needs, under [paragraph 1 of Schedule 3 to the Schools Finance \(England\) Regulations 2012](#). Also include those amounts allowed for in other factors, including AWPUs, which are intended to reflect estimated need to make special educational provision.

<p><b><i>If you do not have a DfE number for a new school please contact the Financial Monitoring Team who will advise on what you should do to obtain one</i></b></p>
--

<b>Total average Nursery Schools</b>
--------------------------------------

Formula 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 nursery schools.



<b>PVI Providers TOTAL</b>
----------------------------

We do not require details of individual providers just a total.

<b>Total average Primary schools</b>
--------------------------------------

Formula 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 primary schools.

<b>Total All Schools</b>
--------------------------

Formula in the boxes in each of columns will automatically calculate the aggregates of the numbers entered in each of those columns in accordance with the notes.

<b>Memorandum Items</b>
-------------------------

<b>Academy funding for SEN pupils that would normally be delegated</b>
--

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

Note that although the relevant cell in the workbook is located under the "Total Funding for designated special classes and units" header, it should still contain funding for Academies' IAR, rather than Special Classes and Units.

<b>Pupil premium allocated to schools</b>
---

The formulae in the boxes in will automatically calculate the aggregate of the numbers entered in each of these columns.

<b>Unallocated Threshold and performance pay</b>
--

Enter the amount of money for threshold and performance which has not yet been allocated to a particular school

<b>Total Threshold and performance pay</b>
--

This is the total of threshold and performance pay and must agree with the figure given in LA table 1 at line 1.0.4, column (e).

<b>Unallocated funding to support schools in financial difficulties</b>
---

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

<b>Total funding for schools in financial difficulty</b>
--

This should also include the unallocated amount of funding and must agree with the figure given in LA table 1 at line 1.1.1 col. (e).

**THE SCHOOLS BUDGET SUMMARY TABLE AND  
THE CENTRAL EXPENDITURE ANNEX 2012-13**

\*

Department for Education Financial Data Collection Budget 2012-13	Schools Budget Summary Table
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This table provides an account of the main sources of funding available to the Local Authority to support their Schools Budget, including any additional funding provided by the authority.

	2012-13 (a)
1. Dedicated Schools Grant - Local Authority estimate of pupil numbers	<input type="text"/>
2. Dedicated Schools Grant - Guaranteed Unit of Funding Per Pupil	<input type="text"/>
3.a Estimated Dedicated Schools Grant	<input type="text"/>
3.b Academy: Estimated Recoupment from Dedicated Schools Grant <b>(Please show any recoupment from DSG as a negative in the cell)</b>	<input type="text"/>
3.c Dedicated Schools Grant, amount brought forward	<input type="text"/>
4. EFA funding	<input type="text"/>
5. Local Authority additional contribution	<input type="text"/>
6. Total funding supporting the Schools Budget (lines 3 to 5)	<input type="text"/>

<b>SBS Table Notes</b> <b>Note that the information you provide in this section will be taken into account when returned to DfE</b>
<div></div>

# THE SCHOOLS BUDGET SUMMARY TABLE

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

**You will see this table ON SCREEN as it will be generated from the Data Entry Workbook. You will only be able to amend this table by accessing the underlying data generated in your DEwb.**

## **1. Dedicated Schools Grant – LA's estimate of pupil numbers 2012-13**

These are the January 2012 pupil numbers (aged 3-15) used by the authority in estimating the level of Dedicated Schools Grant for budget purposes.

## **2. Dedicated Schools Grant – Guaranteed Unit of Funding Per Pupil 2012-13**

The template will be pre-populated with the unit funding (funding per pupil) for 2012-13 as notified by the DfE.

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

## **3a. Estimated Dedicated Schools Grant 2012-13**

The LA's **estimate** of DSG for the purposes of setting the Schools Budget. This is the estimated number of funded pupils (from 1 above) in each year multiplied by the 2012-13 guaranteed unit of funding (from 2 above)

LAs with falling rolls are protected by a 2% cash floor over their 2011-12 DSG.

Authorities will be notified of their final allocations of DSG for 2012-13 in summer 2012.

## **3b. Academy: Estimated Recoupment from Dedicated Schools Grant**

Enter here any amount which the authority expects to be recouped from its gross DSG allocation for 2012-13 for Academies.

This line needs to include recoupment estimates for all Academies which are funded by recoupment and which have become Academies before 1 April 2012.

No recoupment estimates should be included for schools which are expected to become academies **on or after** 1 April 2012.

### **3c. Dedicated Schools Grant, amount brought forward from 2011-12**

The LA's estimate of the under or over spend of DSG in 2011-12. This under or over spend will result from two factors:

- 1) the difference between the final DSG and earlier estimates of DSG on which the Schools Budget was based;
- 2) an expected under or over spend against the central elements of the Schools Budget.

An over spend should be entered as a negative amount.

### **4. EFA post-16 funding**

Grant supporting post 16 education in schools.

- If 2012-13 data are not received in time, LAs will need to forecast the income for 2012-13 based upon the 2011-12 figures and information about 2012-13 arrangements issued by the YPLA.

### **5. LA additional contribution**

This includes any additional funding provided by the LA to support the Schools Budget.

### **6. Total funding supporting the Schools Budget**

This line records the total sources of income to the Schools Budget. Unless the authority is carrying forward a balance of DSG to 2013-14, this line should match the authority's planned spending from the Schools Budget (line 1.9.1 (h)), EFA funding and any additional funds provided by the Local Authority.

If the authority is carrying forward a balance of DSG to 2013-14 then a note should be included at the bottom of the table, giving details of the carry forward and a reconciliation between the Schools Budget Summary Table and the Schools Budget in LA table. A separate exercise to agree this information will be undertaken by the FMT in May 2012.

Central Expenditure Limit =	(B-F)/ F	must be less than or equal to	(C-G)/ G	<b>Schools Budget =</b> DSG + EFA + LA Contributions
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SECTION 251 Reference				
		<b>2012-13</b>		
Individual Schools Budget (pre 16)	i)			Table 1 line 1.0.1 less ii),iii) & iv) below
Post 16 funding from the EFA delegated to schools	ii)			Table 2
Local Authority Contribution (delegated to schools)	iii)			SBS table line 6 less vi) below
DSG carry forward (delegated to schools) (may be positive or negative)	iv)			SBS table line 3c less vii) below
Total delegated funding	A		0	
Centrally retained budgets (excluding those specified above)	v)			Table 1 lines 1.0.4 to 1.8.2 less lines vi) & vii) below
Local Authority Contribution (as part of the centrally retained budget)	vi)			SBS table line 6 less iii) above
DSG carry forward (not delegated to schools) (may be positive or negative)	vii)			SBS table line 3c less iv) above
Total central expenditure	B		0	
<b>TOTAL PROPOSED SCHOOLS BUDGET</b>	C		0	
		<b>2011-12</b>		
Individual Schools Budget (pre 16)	viii)			11-12 - Table 1 line:1.0.1 less ix), x) & xi) below
Post 16 funding from the EFA delegated to schools	ix)			11-12 - Table 2
Local Authority Contribution (delegated to schools)	x)			11-12 - SBS table line 6 less xiii) below
DSG carry forward (delegated to schools) (may be positive or negative)	xi)			11-12 - SBS table line 3c less xiv) below
Sum of viii) ix) x) and xi)	D		0	
Total expenditure treated as delegated (D)	E		0	
Centrally retained budgets (excluding those specified above)	xii)			11-12 - Table 1 lines 1.0.4 to 1.8.2 less lines (xiii) & (xiv) below
Local Authority Contribution (as part of the centrally retained budget)	xiii)			11-12 - SBS table line 6 less x) above.
DSG carry forward (not delegated to schools) (may be positive or negative)	xiv)			11-12 - SBS table line 3c less xi) above
Total central expenditure - sum of xii) xiii) and xiv)	F		0	
<b>TOTAL ADJUSTED SCHOOLS BUDGET</b>	G		#REF!	
Percentage Increase in central expenditure (B-F)/ F	xv)		0.0%	
Percentage Increase in Schools Budget (C-G)/ G	xvi)		0.0%	
Has the Central Expenditure Limit been breached?	xvii)		No	
Where a breach is shown, has this been agreed with the Schools Forum	xviii)		NO BREACH	
Date and Minute of meeting	xix)			

# TECHNICAL GUIDANCE NOTE: CENTRAL EXPENDITURE LIMIT FOR 2012-13

**You will see this table ON SCREEN as it will be generated from the Data Entry Workbook. You will only be able to amend this table by accessing the underlying data generated in your DEwb.**

## Introduction

The regulations governing the operation of the CEL can be found in regulation 7 of the Schools Finance (England) Regulations 2012. The regulations are at:

<http://www.legislation.gov.uk/ukxi/2012/335/contents/made>

## The calculation

The regulations state that the centrally retained funding cannot increase by **MORE** than the same percentage as the schools budget as a whole, and if the schools budget is smaller, must decrease by at least the same percentage as the schools budget as a whole, unless agreed by the Schools Forum.

As before, the authority can ask the Secretary of State for a decision where the Forum does not agree its proposition for a higher increase.

The calculation needs to be performed for all funding.

The calculation is:

$(B - F) / F$  must be less than or equal to  $(C - G) / G$  where:

(F) is the total central expenditure in 2011-12

(B) is the proposed total central expenditure in 2012-13

(G) is the total schools budget in 2011-12

(D) is the proposed total schools budget in 2012-13

(B) and (F) include, where relevant for that year, any local Authority contribution which is being used to support the centrally retained budget and any DSG carry forward not delegated to schools (this may be positive or negative);

(C) and (G) include, where relevant for that year, any local Authority contribution which is being used to support the schools budget and any



DSG carry forward (this may be positive or negative);

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

The legal arrangement in the regulations has been kept as simple as possible, without any exemptions being written in. Where, for example, conversions of maintained schools to Academies have reduced the ISB, the authority will need to explain to its Forum:

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

The schools budget includes sixth form allocations. Where these have not yet been announced at the point when schools forum agreement is needed for a breach of the CEL, authorities should make their best estimates of these allocations and gain the agreement of the schools forum that they do not need to come back for further approval should actual allocations turn out differently.

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



Funding period (2012-13) LA Table

Table changes 2011-12 to 2012-13

2011-12 Budget lines		2012-13 Budget lines	
Columns	Title	Columns	Title
Col (a)	Early Years	Col (a)	Early Years
Col (b)	Primary (Reception +)	Col (b)	Primary (Reception +)
Col (c)	Secondary	Col (c)	Secondary
Col (d)	Special	Col (d)	Special
		Col (e)	New column (e) to take account of LACSEG calculations for 2012-13
Col (e)	Gross	Col (f)	Gross
Col (f)	Income	Col (g)	Income
Col (g)	Net	Col (h)	Net
Lines	Title	Lines	Title
	1.0.1 Individual Schools Budget	1.0.1	Individual Schools Budget
	1.0.2 Pupil premium allocated to schools	1.0.2	Pupil premium allocated to schools
	1.0.3 Pupil premium managed centrally	1.0.3	Pupil premium managed centrally
	1.0.4 Threshold and Performance Pay (Devolved)	1.0.4	Threshold and Performance Pay (Devolved)
	1.0.5 Central expenditure on education of children under 5	1.0.5	Central expenditure on education of children under 5
	1.1.1 Support for schools in financial difficulty	1.1.1	Support for schools in financial difficulty
	1.1.2 School specific contingencies	1.1.2	Renamed for 2012 - 13
	1.1.3 Early Years contingency		Combined with line 1.1.2 contingencies for 2012-13
	1.2.1 Provision for pupils with SEN (including assigned resources)	1.2.1	Provision for pupils with SEN (including assigned resources)
	1.2.2 SEN support services	1.2.2	SEN support services
	1.2.3 Support for inclusion	1.2.3	Support for inclusion
	1.2.4 Fees for pupils with SEN at independent special schools & abroad	1.2.4	Fees for pupils with SEN at independent special schools & abroad
	1.2.5 SEN transport	1.2.5	SEN transport
	1.2.6 Fees to independent schools for pupils without SEN	1.2.6	Fees to independent schools for pupils without SEN
	1.2.7 Interauthority recoupment	1.2.7	Interauthority recoupment
	1.2.8 Contribution to combined budgets	1.2.8	Contribution to combined budgets

1.3.1	Pupil Referral Units	1.3.1	Pupil Referral Units
1.3.2	Behaviour Support Services	1.3.2	Behaviour Support Services
1.3.3	Education out of school	1.3.3	Education out of school
1.3.4	14 16 More practical learning options	1.3.4	14 16 More practical learning options
1.4.1	Support to underperforming ethnic minority groups and bilingual learners	1.4.1	Support to underperforming ethnic minority groups and bilingual learners
1.5.1	School meals - nursery, primary and special schools	1.5.1	Renamed for 2012 - 13 School meals/ milk - nursery, primary and special schools
1.5.2	Free school meals eligibility	1.5.2	Free school meals eligibility
1.5.3	Milk	Combined with line 1.5.1 School meals - nursery, primary and special schools for 2012-13	
1.5.4	School kitchens - repair and maintenance	1.5.3	School kitchens - repair and maintenance
1.6.1	Insurance	1.6.1	Insurance
1.6.2	Museum and Library Services	1.6.2	Museum and Library Services
1.6.3	School admissions	1.6.3	School admissions
1.6.4	Licences/subscriptions	1.6.4	Licences/subscriptions
1.6.5	Miscellaneous (not more than 0.1% total of net SB)	1.6.5	Miscellaneous (not more than 0.1% total of net SB)
1.6.6	Servicing of schools forums	1.6.6	Servicing of schools forums
1.6.7	Staff costs supply cover (not sickness)	1.6.7	Renamed for 2012-13 Staff costs supply cover (including long term sickness)
1.6.8	Supply cover long term sickness	Combined with line 1.6.7 Staff costs - supply cover for 2012-13	
1.6.9	Termination of employment costs	1.6.8	Termination of employment costs
1.6.10	Purchase of carbon reduction commitment allowances	1.6.9	Purchase of carbon reduction commitment allowances
1.7.1	Other Specific Grants	1.7.1	Other Specific Grants
1.8.1	Capital Expenditure from Revenue (CERA) (Schools)	1.8.1	Capital Expenditure from Revenue (CERA) (Schools)
1.8.2	Prudential borrowing costs	1.8.2	Prudential borrowing costs
1.9.1	TOTAL SCHOOLS BUDGET	1.9.1	TOTAL SCHOOLS BUDGET
2 OTHER EDUCATION AND COMMUNITY BUDGET		2	OTHER EDUCATION AND COMMUNITY BUDGET
2.0.1	Educational psychology service	2.0.1	Educational psychology service
2.0.2	SEN administration, assessment and coordination	2.0.2	Renamed for 2012 - 13 SEN administration, assessment, coordination and monitoring
2.0.3	Therapies and other health related services	2.0.3	Therapies and other health related services
2.0.4	Parent partnership, guidance and information	2.0.4	Parent partnership, guidance and information
2.0.5	Monitoring of SEN provision	Combined with line 2.0.2 SEN administration, assessment, coordination for 2012 - 13	
2.0.6	Total Special Education	Removed for 2012-13	
		2.0.5 Moved from previous line 2.2.2 for 2012-13	Supply of school places
		2.0.6 New line for 2012 - 13	Central support services
		Removed for 2012-13	
2 OTHER EDUCATION AND COMMUNITY BUDGET LEARNER SUPPORT			
2.1.1	Excluded pupils	Included within new line 2.0.6 Central support services for 2012-13	
2.1.2	Pupil support	Included within new line 2.0.6 Central support services for 2012-13	
2.1.3	Home to school transport: SEN transport expenditure	2.0.7 Moved from previous line 2.1.3 and combined the age range for 2012-13	Home to school transport: SEN transport expenditure (5 - 25)
2.1.4	Home to school transport: other home to school transport expenditure	2.0.8 Moved from previous line 2.1.4 for 2012-13	Home to school transport: other home to school transport expenditure
2.1.5	Home to post16 provision transport: SEN/ LLDD transport expenditure (aged 16-18)	Included within line 2.0.7 for 2012-13	
2.1.6	Home to post16 provision transport: SEN/ LLDD transport expenditure (aged 19-25)	Included within line 2.0.7 for 2012-13	
2.1.7	Home to post16 provision transport: other home to post 16 transport expenditure	Included within line 2.0.8 for 2012-13	

1.2.8Contribution to combined budgets	1.2.8	Contribution to combined budgets
1.3.1Pupil Referral Units	1.3.1	Pupil Referral Units
1.3.2Behaviour Support Services	1.3.2	Behaviour Support Services
1.3.3Education out of school	1.3.3	Education out of school
1.3.414 16 More practical learning options	1.3.4	14 16 More practical learning options
1.4.1Support to underperforming ethnic minority groups and bilingual learners	1.4.1	Support to underperforming ethnic minority groups and bilingual learners
1.5.1School meals - nursery, primary and special schools	1.5.1 Renamedfor 2012 - 13	School meals/ milk - nursery, primary and special schools
1.5.2Free school meals eligibility	1.5.2	Free school meals eligibility
1.5.3Milk	Combinedwith line 1.5.1 School meals - nursery, primary and special schools for 2012-13	
1.5.4School kitchens - repair and maintenance	1.5.3	School kitchens - repair and maintenance
1.6.1Insurance	1.6.1	Insurance
1.6.2Museum and Library Services	1.6.2	Museum and Library Services
1.6.3School admissions	1.6.3	School admissions
1.6.4Licences/subscriptions	1.6.4	Licences/subscriptions
1.6.5Miscellaneous (not more than 0.1% total of net SB)	1.6.5	Miscellaneous (not more than 0.1% total of net SB)
1.6.6Servicing of schools forums	1.6.6	Servicing of schools forums
1.6.7Staff costs supply cover (not sickness)	1.6.7 Renamedfor 2012-13	Staff costs supply cover (including long term sickness)
1.6.8Supply cover long term sickness	Combinedwith line 1.6.7 Staff costs - supply cover for 2012-13	
1.6.9Termination of employment costs	1.6.8	Termination of employment costs
1.6.10Purchase of carbon reduction commitment allowances	1.6.9	Purchase of carbon reduction commitment allowances
1.7.1Other Specific Grants	1.7.1	Other Specific Grants
1.8.1Capital Expenditure from Revenue (CERA) (Schools)	1.8.1	Capital Expenditure from Revenue (CERA) (Schools)
1.8.2Prudential borrowing costs	1.8.2	Prudential borrowing costs
1.9.1TOTAL SCHOOLS BUDGET	1.9.1	TOTAL SCHOOLS BUDGET
<b>2 OTHER EDUCATION AND COMMUNITY BUDGET</b>	<b>2</b>	<b>OTHER EDUCATION AND COMMUNITY BUDGET</b>
2.0.1Educational psychology service	2.0.1	Educational psychology service
2.0.2SEN administration, assessment and coordination	2.0.2 Renamedfor 2012 - 13	SEN administration, assessment, coordination and monitoring
2.0.3Therapies and other health related services	2.0.3	Therapies and other health related services
2.0.4Parent partnership, guidance and information	2.0.4	Parent partnership, guidance and information
2.0.5Monitoring of SEN provision	Combinedwith line 2.0.2 SEN administration, assessment, coordination for 2012 - 13	
2.0.6Total Special Education	Removedfor 2012-13	
	2.0.5 Movedfrom previous line 2.2.2 for 2012-13	Supply of school places
	2.0.6 New linefor 2012 - 13	Central support services
<b>2 OTHER EDUCATION AND COMMUNITY BUDGET LEARNER SUPPORT</b>	Removedfor 2012-13	
2.1.1Excluded pupils	Includedwithin new line 2.0.6 Central support services for 2012-13	
2.1.2Pupil support	Includedwithin new line 2.0.6 Central support services for 2012-13	
2.1.3Home to school transport: SEN transport expenditure	2.0.7 Movedfrom previous line 2.1.3 and combined the age range for 2012-13	Home to school transport: SEN transport expenditure (5 - 25)
2.1.4Home to school transport: other home to school transport expenditure	2.0.8 Movedfrom previous line 2.1.4 for 2012-13	Home to school transport: other home to school transport expenditure
2.1.5Home to post16 provision transport: SEN/ LLDD transport expenditure (aged 16-18)	Includedwithin line 2.0.7 for 2012-13	
2.1.6Home to post16 provision transport: SEN/ LLDD transport expenditure (aged 19-25)	Includedwithin line 2.0.7 for 2012-13	

<b>2 OTHER EDUCATION AND COMMUNITY BUDGET ACCESS</b>		Removed for 2012-13	
2.2.1 Asset management education	2.0.11	Moved from previous line 2.2.1 for 2012-13	Asset management education
2.2.2 Supply of school places		Moved from previous line 2.0.5 for 2012-13	
2.2.3 Music services		Included within new line 2.0.6 Central support services for 2012-13	
2.2.4 Visual and performing arts (other than music)		Included within new line 2.0.6 Central support services for 2012-13	
2.2.5 Outdoor education including environmental and field studies (not sports)		Included within new line 2.0.6 Central support services for 2012-13	
2.2.6 Total Access		Removed for 2012-13	
<b>3 YOUNG PEOPLE'S LEARNING AND DEVELOPMENT</b>			
3.0.1 16 18 Provision other than schools and FE	2.0.12	Moved from previous sub-section 3.0.1. Renamed and now combined into one line for 2012-13	Young people's learning and development
3.0.2 14 19 Reform		Included within line 2.0.12 Young people's learning and development for 2012-13	
3.0.3 Total Young people's learning and development		Removed for 2012-13	
3.1.1 Capital Expenditure from Revenue (CERA) (Young people's learning and development)		Removed for 2012-13	
<b>4 ADULT AND COMMUNITY</b>		Removed for 2012-13	
4.0.1 Adult and Community learning	2.0.13	Moved from previous line 4.0.1 for 2012-13	Adult and Community learning
4.0.2 Total Adult and Community Learning		Removed for 2012-13	
4.1.1 Capital Expenditure from Revenue (CERA) (Adult & Community)		Removed for 2012-13	
<b>5 YOUTH JUSTICE</b>		Moved to line 3.8.1 youth justice for 2012-13	
5.0.1 Secure accommodation (youth justice)		Removed for 2012-13	
5.0.2 Youth Offender Teams		Removed for 2012-13	
5.0.3 Other Youth Justice Services		Removed for 2012-13	
5.0.4 Total Youth Justice		Removed for 2012-13	
<b>7 Local Authority Education functions</b>		Removed for 2012-13	
7.0.1 Statutory/ Regulatory Duties	2.1.1	Moved from previous line 7.0.1 for 2012-13	Statutory/ Regulatory Duties
7.0.2 Premature retirement costs/ Redundancy costs (new provisions)	2.1.2	Moved from previous line 7.0.2 for 2012-13	Premature retirement costs/ Redundancy costs (new provisions)
7.0.3 Existing early retirement costs	2.1.3	Renamed for 2012-12	Pension costs
7.0.4 Residual pension liability (eg FE, Careers Service, etc)		Included within line 2.1.3 Pension costs for 2012-13	
7.0.5 Joint use arrangements	2.1.4	Moved from previous line 7.0.5 for 2012-13	Joint use arrangements
7.0.6 Insurance	2.1.5	Moved from previous line 7.0.6 for 2012-13	Insurance
7.0.7 Monitoring national curriculum assessment	2.1.6	Moved from previous line 7.0.7 for 2012-13	Monitoring national curriculum assessment
7.0.8 Total Local Authority Education Functions		Removed for 2012-13	
<b>7 Local Authority Education functions SPECIFIC GRANTS</b>		Removed for 2012-13	
7.1.1 Other Specific Grant	2.2.1	Moved from previous line 7.1.1 for 2012-13	Other Specific Grant
7.2.1 Capital Expenditure from Revenue (CERA) (LA Education Functions)		Included within new line 4.0.1 and renamed to Non-school budget functions for 2012-13	
		2.3.1 New for 2012-13	Total Other education and community budget
<b>6 CHILDREN'S AND YOUNG PEOPLE'S SERVICES EARLY YEARS</b>		3	CHILDREN'S AND YOUNG PEOPLE'S SERVICES - EARLY YEARS
6.0.1 Funding paid to early years providers to deliver free early education places for two year olds	3.0.1	Moved from previous line 6.0.1 for 2012-13	6.0.1 Funding paid to early years providers to deliver free early education places for two year olds
6.0.2 Other early years funding	3.0.2	Moved from previous line 6.0.2 for 2012-13	Other early years funding
6.0.3 Total Early Years	3.0.3	Moved from previous line 6.0.3 for 2012-13	Total Early Years

<b>6 CHILDREN'S AND YOUNG PEOPLE'S SERVICES OTHER CHILDREN AND FAMILY SERVICES</b>	<b>3</b>	Moved from previous line 6 for 2012-13	<b>CHILDREN'S AND YOUNG PEOPLE'S SERVICES - OTHER CHILDREN AND FAMILY SERVICES</b>
6.5.1 Adoption services	3.5.1	Moved from previous line 6.5.1 for 2012-13	Adoption services
6.5.2 Special guardianship support	3.5.2	Moved from previous line 6.5.2 for 2012-13	Special guardianship support
6.5.3 Other children's and families services	3.5.3	Moved from previous line 6.5.3 for 2012-13	Other children's and families services
6.5.4 Total Other Children's and Families Services	3.5.4	Moved from previous line 6.5.4 for 2012-13	Total Other Children's and Families Services
<b>6 CHILDREN'S AND YOUNG PEOPLE'S SERVICES CHILDREN'S SERVICES STRATEGY</b>		Removed for 2012-13	
6.6.1 Partnership costs		Removed for 2012-13	
6.6.2 Central commissioning function		Removed for 2012-13	
6.6.3 Total Children's Services Strategy	<b>3.6.1</b>	Renamed for 2012-13	<b>Children's Services Strategy</b>
<b>6 CHILDREN'S AND YOUNG PEOPLE'S SERVICES SOCIAL WORKERS</b>		Removed for 2012-13	
6.7.1 Commissioning and social work		Included within new line 3.3.2 Commissioning and social work (includes LA functions in relation to child protection)	
6.8.1 Capital Expenditure from Revenue ((CERA) (Children's and young people's services)		Moved from previous line 6.8.1 and now included within line 4.0.1 for 2012-13	
<b>6 CHILDREN'S AND YOUNG PEOPLE'S SERVICES SERVICES FOR YOUNG PEOPLE</b>	<b>3</b>		<b>CHILDREN'S AND YOUNG PEOPLE'S SERVICES - SERVICES FOR YOUNG PEOPLE</b>
6.9.1 Universal services for young people (including youth work, positive activities and IAG)	3.7.1	Moved from previous line 6.9.1 for 2012-13	Universal services for young people (including youth work, positive activities and IAG)
6.9.2 Targeted services for young people (including youth work, positive activities and IAG)	3.7.2	Moved from previous line 6.9.2 for 2012-13	Targeted services for young people (including youth work, positive activities and IAG)
6.9.3 Substance misuse services (Drugs, Alcohol and Volatile substances)	3.7.3	Moved from previous line 6.9.3 for 2012-13	Substance misuse services (Drugs, Alcohol and Volatile substances)
6.9.4 Teenage pregnancy services	3.7.4	Moved from previous line 6.9.4 for 2012-13	Teenage pregnancy services
6.9.5 Discretionary Awards	3.7.5	New for 2012-13	Other services for young people (includes discretionary awards and student support)
6.9.6 Student Support		Included within line 3.7.5 (Other services for young people (includes discretionary awards and student support)) for 2012-13	
6.9.7 Total Services for young people	3.7.6	Moved from previous line 6.9.7 for 2012-13	Total Services for young people
6.10.1 Capital Expenditure from Revenue (CERA) (Services for young people)	3.8.1	Moved from previous line 5.0.4 for 2012-13	Youth justice
8.1.1 Total Schools Budget, Special Education, Learner Support, Access, Young People's Learning and Development, Services for Young People and Adult and Community Budget (Including CERA) (Lines 1.9.1+ 2.0.6 + 2.1.10 + 2.2.6 + 3.0.3 + 3.1.1 + 4.0.1 + 4.1.1	4.0.1	Moved from previous line 6.10.1 and renamed for 2012-13.	Capital Expenditure from Revenue (CERA) (Non- schools budget functions and Children and young people's services)
	5.1.1	Renamed for 2012-13	Total LA Education Functions Budget (Including CERA) plus (Lines xxxx)

#### Memorandum Items

#### 11 Expenditure covered by YPLA Grant - Include below the part of the expenditure recorded in individual lines in the Schools budget that is supported by the YPLA

- 11a.1 SIXTH FORM YPLA allocation for 16+ funding for secondary schools (included in expenditure 1.0.1 column (c))
- 11a.2 SIXTH FORM - YPLA allocation for 16+ funding for special schools (included in expenditure 1.0.1 column (d))
- 11b.1 SIXTH FORM – Element included at lines 1.2.1 and 1.2.2 above for pupils with SEN (including assigned resources)
- 11b.2 SIXTH FORM – Element included at 1.2.4 above for pupils at independent special schools and abroad
- 11b.3 SIXTH FORM – Element included at 1.2.6 above for pupils at independent schools (without SEN)
- 11c.1 YPLA Threshold and Performance Pay Costs (included in expenditure at 1.0.1 columns c and d)
- 11c.2 YPLA Threshold and Performance Pay Costs (included in expenditure at 1.0.4 columns c and d)

#### 12 Sure Start Children's centres

- 12a.1 Funding on evidence based, early intervention services delivered through Sure Start Children's Centres (whether provided by children's centres using delegated budgets or commissioned by the local authority) (included in expenditure at 6.1.1 and 6.
- 12a.2 Funding on local authority management costs relating to Sure Start Children's Centres (included in expenditure at 7.0.1)

#### 13 Services for young people

- 13a.1 Youth work (included in expenditure at 6.9.1 and 6.9.2)

#### Memorandum Items

Removed for 2012-13

Removed for 2012-13

Removed for 2012-13

Removed for 2012-13

Removed for 2012-13

Removed for 2012-13

Removed for 2012-13

Removed for 2012-13

8 Moved from previous line 12 for 2012-13

#### Sure Start Children's centres

- 8a.1 Moved from previous line 12a.1 for 2012-13 Funding on evidence based, early intervention services delivered through Sure Start Children's Centres (whether provided by children's centres using delegated budgets or commissioned by the local authority) (included in expenditure at 3.1.1 and 3.1.2.
- 8a.2 Moved from previous line 12a.2 for 2012-13 Funding on local authority management costs relating to Sure Start Children's Centres (included in expenditure at 2.1.1)

9 Moved from previous line 13 for 2012-13

#### Services for young people

- 9a.1 Moved from previous line 13a.1 for 2012-13 Youth work (included in expenditure at 3.7.1 and 3.7.2)



Funding period (2012-13)

School Table

Table changes 2011-12 to 2012-13

2011-12 Budget lines		2012-13 Budget lines	
Title	Removed/ Added	Title	
All through schools and federated indicator		All through schools and federated indicator	
School name		School name	
DfE number		DfE number	
Description		Description	
Deprivation cells		Deprivation cells	
Unit value		Unit value	
	New for 2012-13	Additional Spend Unit values Early Years	
	New for 2012-13	Additional Spend Unit values Primary	
	New for 2012-13	Additional Spend Unit values Secondary	
	New for 2012-13	Additional Spend Unit values Special	
Hours		Hours	
Pupils		Pupils	
<b>Early years: Early years pupils funded by the Early Years Single Funding Formula – Base rates</b>		<b>Early years: Early years pupils funded by the Early Years Single Funding Formula – Base rates</b>	
Early years: – total age groups age-weighted funding		Early years: – total age groups age-weighted funding	
Total estimated hours used in budgets		Total estimated hours used in budgets	
Total Early Years FTE		Total Early Years FTE	
Funding provided above the free entitlement in Maintained providers		Funding provided above the free entitlement in Maintained providers	
Additional Rates		Additional Rates	
Total additional funding provided above the FE in maintained providers		Total additional funding provided above the FE in maintained providers	
Total estimates additional hours used in budgets		Total estimates additional hours used in budgets	
		<b>Early Years specific factors</b>	
		Deprivation	
		Premises factors	
		Quality	
		Flexibility	
		Rates	
		Insurance	
		Total Early Years specific factors	
	New for 2012-13	<b>EYSFF funding</b>	
	New for 2012-13	<b>Total Early Years funding</b>	

**Funding for children admitted to school and in reception classes: pupils funded by year/ age groups age - weighted funding primary schools**

Primary schools  
Reception  
Key stages 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11  
Retakes (Year 12+)  
Primary total age-weighted funding  
Total primary FTE  
Secondary schools  
Reception  
Key stages 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11  
Retakes (Year 12+)  
Secondary total age-weighted funding  
Total secondary FTE  
SPECIAL: Place-led funding  
Places  
Total special place-led funding  
Total special FTE

**Additional Pupil Led Funding**

KS1 Alternative funding routes – KS1 funding provided not through AWPUP

Class based  
Ghost funding

Difference in funding for pupils educated additionally at FE colleges, Work Based Learning Provider (WBLP) or other providers of more practical learning options

Sixth form – Funding of pupils from Local Authority funds

Other Place led Funding (treated as Pupil Led)

Total Additional Pupil Led Funding

Other Pupil Led or Place Led Funding treated as pupil led (eg for sufficiency or sustainability)

Total Other Pupil or Place Led funding treated as pupil led (eg for sufficiency or sustainability)

YPLA Grant Allocation Funding Sixth Form Pupils

Total sixth form funding

**AEN – Learning needs associated with EAL**

Total AEN Learning needs associated with EAL

**AEN - identified Special Educational Needs (pupil led)**

Pupils with or without statements (pupil-led) - Named pupil individually assigned resources

Pupils with or without statements (pupil-led) -Other

Pupils with or without statements (place-led treated as pupil-led)named pupil individually assigned resources

Pupils with or without statements (place-led treated as pupil-led) -Other

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

Renamed for 2012 - 13

Removed for 2012-13

Renamed for 2012 - 13

Removed for 2012-13

Removed for 2012-13

Renamed for 2012 - 13

Removed for 2012-13

Removed for 2012-13

Removed for 2012-13

Removed for 2012-13

Removed for 2012-13

Removed for 2012-13

**Funding for children admitted to school and in reception classes: pupils funded by year/ age groups age - weighted funding primary schools**

Primary schools  
Reception  
Key stages 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11  
Retakes (Year 12+)  
Primary total age-weighted funding  
Total primary FTE  
Secondary schools  
Reception  
Key stages 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11  
Retakes (Year 12+)  
Secondary total age-weighted funding  
Total secondary FTE  
SPECIAL: Place-led funding  
Places  
Total special place-led funding  
Total special FTE

**Additional funding**

KS1 Alternative funding routes – KS1 funding provided not through AWPUP

Class based  
Ghost funding

Difference in funding for pupils educated additionally at FE colleges, Work Based Learning Provider (WBLP) or other providers of more practical learning options

Sixth form – Funding of pupils from Local Authority funds

Total additional funding

EFA grant allocation funding sixth form pupils

Total EFA funding

**AEN – Learning needs associated with EAL**

Total AEN Learning needs associated with EAL

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

Total AEN - identified Special educational needs (non-pupil led)

**AEN - Other learning needs**

Total AEN - Other learning needs

AEN -Social Need

Total AEN -Social Need

Site-specific factors(including pupil led )

Total Site-specific factors (including pupil led)

Early Years specific factors

Total Early Years specific factors

School-specific factors(including pupil led )

Total School-specific factors (Including pupil-led)

Historical grants factors

Total Historical grants factors

**Budget adjustments**

Transitional provision

Abatement of primary funding

Abatement of secondary funding

Total budget adjustments

Minimum funding guarantee

TOTAL BUDGET SHARE

Sixth form pupil numbers (January 2011)

Total January 2011 pupil count (FTE registered pupils)

£ per pupil

MFG VARIATION APPLIED?

Pupil premium allocated to schools

Threshold and performance pay

Removed for 2012-13

Removed for 2012-13

New column for 2012 - 13

New column for 2012 - 13

New column for 2012 - 13

New column for 2012 - 13

New column for 2012 - 13

New column for 2012 - 13

Renamed for 2012 - 13

Renamed for 2012 - 13

Combined with column above: AEN – including other learning and social needs

Combined with column above: AEN – including other learning and social needs

Renamed for 2012 - 13

Renamed for 2012 - 13

New column for 2012 - 13

New column for 2012 - 13

Renamed for 2012 - 13

Renamed for 2012 - 13

New column for 2012 - 13

New column for 2012 - 13

Individually assigned resources

Total individually assigned resources

Funding for designated special classes and units

Total funding for designated special classes and units

All other SEN funding

Total all other SEN funding

AEN – including other learning and social needs

Total AEN – including other learning and social needs

Premises factors - general

Total premises factors – general

Premises factors – exceptional circumstances

Total premises factors – exceptional circumstances

Early Years specific factors

Total Early Years specific factors

School specific factors – general

Total specific factors – general

School specific factors – exceptional circumstances

Total specific factors – exceptional circumstances

Historical grants factors

Total Historical grants factors

**Budget adjustments**

Transitional provision

Abatement of primary funding

Abatement of secondary funding

Total budget adjustments

Minimum funding guarantee

TOTAL BUDGET SHARE

Sixth form pupil numbers (January 2012)

Total January 2012 pupil count (FTE registered pupils)

£ per pupil

MFG VARIATION APPLIED?

Pupil premium allocated to schools

Threshold and performance pay

**Other**

Support for schools in financial difficulty

Notional SEN budget

School opening / closing

Date opening / closing

Total average Nursery Schools

PVI Providers TOTAL

Total average Primary schools

Total All Schools

**Memorandum Items**

Academy funding for SEN pupils that would normally be delegated

Pupil premium allocated to schools

Unallocated pupil premium

Total Pupil premium

Unallocated Threshold and performance pay

Total Threshold and performance pay

Unallocated funding to support schools in financial difficulties

Total funding for schools in financial difficulty

**Other**

Support for schools in financial difficulty

Notional SEN budget

School opening / closing

Date opening / closing

Total average Nursery Schools

PVI Providers TOTAL

Total average Primary schools

Total All Schools

**Memorandum Items**

Academy funding for SEN pupils that would normally be delegated

Pupil premium allocated to schools

Unallocated pupil premium

Total Pupil premium

Unallocated Threshold and performance pay

Total Threshold and performance pay

Unallocated funding to support schools in financial difficulties

Total funding for schools in financial difficulty

# The Budget Report Suite

The following tables are the outputs produced once the Data Entry workbook has been completed.

The final report suite may differ slightly once the outputs are produced.



\*

<b>Department for Education Financial Data Collection Budget 2012-13</b>	<b>Schools</b>
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This table provides an account of the main sources of funding available to the Local Authority to support their Schools Budget, including any additional funding provided by the authority.

		2012-13 (a)
1.	Dedicated Schools Grant - Local Authority estimate of pupil numbers	<input style="width: 100%;" type="text"/>
2.	Dedicated Schools Grant - Guaranteed Unit of Funding Per Pupil	<input style="width: 100%;" type="text"/>
3.a	Estimated Dedicated Schools Grant	<input style="width: 100%;" type="text"/>
3.b	Academy: Estimated Recoupment from Dedicated Schools Grant <b>(Please show any recoupment from DSG as a negative in the cell)</b>	<input style="width: 100%;" type="text"/>
3.c	Dedicated Schools Grant, amount brought forward	<input style="width: 100%;" type="text"/>
4.	Pupil Premium to support disadvantaged pupils	<input style="width: 100%;" type="text"/>
5.	EFA funding	<input style="width: 100%;" type="text"/>
6.	Local Authority additional contribution	<input style="width: 100%;" type="text"/>
7.	Total funding supporting the Schools Budget (lines 3 to 6)	<input style="width: 100%;" type="text"/>

**SBS Table Notes**

**Note that the information you provide in this section will be taken into account when returned to DfE**

1 SCHOOLS BUDGET	Early Years (a)	Primary (b)	Secondary (c)	Special (d)	Provision for LACSEG (e)	Gross (f)	Income (g)	Net (h)
1.0.1 Individual Schools Budget								
1.0.2 Pupil premium allocated to schools								
1.0.3 Pupil premium - managed centrally								
1.0.4 Threshold and Performance Pay (Devolved)								
1.0.5 Central expenditure on education of children under 5								
1.1.1 Support for schools in financial difficulty								
1.1.2 Contingencies								
1.2.1 Provision for pupils with SEN (including assigned resources)								
1.2.2 SEN support services								
1.2.3 Support for inclusion								
1.2.4 Fees for pupils with SEN at independent special schools & abroad								
1.2.5 SEN transport								
1.2.6 Fees to independent schools for pupils without SEN								
1.2.7 Inter-authority recoupment								
1.2.8 Contribution to combined budgets								
1.3.1 Pupil Referral Units								
1.3.2 Behaviour Support Services								
1.3.3 Education out of school								
1.3.4 14 - 16 more practical learning options								
1.4.1 Support to under-performing ethnic minority groups and bilingual learners								
1.5.1 School Meals/ milk - nursery, primary and special schools								
1.5.2 Free school meals - eligibility								
1.5.3 School kitchens - repair and maintenance								
1.6.1 Insurance								
1.6.2 Museum and Library Services								
1.6.3 School admissions								
1.6.4 Licences/ subscriptions								
1.6.5 Miscellaneous (not more than 0.1% total of net SB)								
1.6.6 Servicing of schools forums								
1.6.7 Staff costs - supply cover (including long term sickness)								
1.6.8 Termination of employment costs								
1.6.9 Purchase of Carbon Reduction Commitment Allowances								
1.7.1 Other Specific Grants								
1.8.1 Capital Expenditure from Revenue (CERA) (Schools)								
1.8.2 Prudential borrowing costs								
1.9.1 TOTAL SCHOOLS BUDGET								

- 1.0.1 Individual Schools Budget
- 1.0.2 Pupil premium allocated to schools
- 1.0.3 Pupil premium - managed centrally
- 1.0.4 Threshold and Performance Pay (Devolved)
- 1.0.5 Central expenditure on education of children under 5

1.1.1 Support for schools in financial difficulty

1.1.2 Contingencies

- 1.2.1 Provision for pupils with SEN (including assigned resources)
- 1.2.2 SEN support services
- 1.2.3 Support for inclusion
- 1.2.4 Fees for pupils with SEN at independent special schools & abroad
- 1.2.5 SEN transport
- 1.2.6 Fees to independent schools for pupils without SEN
- 1.2.7 Inter-authority recoupment

### 1.2.8 Contribution to combined budgets

- 1.3.1 Pupil Referral Units
- 1.3.2 Behaviour Support Services
- 1.3.3 Education out of school
- 1.3.4 14 - 16 more practical learning options

#### 1.4.1 Support to under-performing ethnic minority groups and bilingual learners

- 1.5.1 School Meals/ milk - nursery, primary and special schools
- 1.5.2 Free school meals - eligibility
- 1.5.3 School kitchens - repair and maintenance

- 1.6.1 Insurance
- 1.6.2 Museum and Library Services
- 1.6.3 School admissions
- 1.6.4 Licences/ subscriptions
- 1.6.5 Miscellaneous (not more than 0.1% total of net SB)
- 1.6.6 Servicing of schools forums
- 1.6.7 Staff costs - supply cover (including long term sickness)
- 1.6.8 Termination of employment costs
- 1.6.9 Purchase of Carbon Reduction Commitment Allowances

### 1.7.1 Other Specific Grants

1.8.1 Capital Expenditure from Revenue (CERA) (Schools)  
1.8.2 Prudential borrowing costs

### 1.9.1 TOTAL SCHOOLS BUDGET



## 2 OTHER EDUCATION AND COMMUNITY BUDGET

2.0.1 Educational psychology service  
2.0.2 SEN administration, assessment and co-ordination  
2.0.3 Therapies and other health related services  
2.0.4 Parent partnership, guidance and information  
2.0.5 Supply of school places  
2.0.6 Central support services  
2.0.7 Home to school transport: SEN transport expenditure (5 - 25)  
2.0.8 Home to school transport: other home to school transport expenditure  
2.0.9 Education welfare service  
2.0.10 School improvement  
2.0.11 Asset management - education  
2.0.12 Young people's learning and development  
2.0.13 Adult and Community learning

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2.1.1 Statutory/Regulatory Duties  
2.1.2 Premature retirement costs/ Redundancy costs (new provisions)  
2.1.3 Pensions costs  
2.1.4 Joint use arrangements  
2.1.5 Insurance  
2.1.6 Monitoring national curriculum assessment


2.2.1 Other Specific Grant

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2.3.1 Total Other education and community budget

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## 3 CHILDREN'S AND YOUNG PEOPLE'S SERVICES - EARLY YEARS

3.0.1 Funding paid to early years providers to deliver free early education places for two year olds  
3.0.2 Other early years funding  
3.0.3 **Total Early Years**


## 3 CHILDREN'S AND YOUNG PEOPLE'S SERVICES - SURE START CHILDREN'S CENTRES

3.1.1 Funding for individual Sure Start Children's Centres  
3.1.2 Funding on local authority provided or commissioned area-wide services delivered through Sure Start Children's Centres  
3.1.3 **Total Sure Start Children's Centres**


## CHILDREN'S AND YOUNG PEOPLE'S SERVICES - CHILDREN LOOKED AFTER

3.2.1 Residential care  
3.2.2 Fostering services  
3.2.3 Other children looked after services  
3.2.4 Short breaks (respite) for looked after disabled children  
3.2.5 Children placed with family and friends  
3.2.6 Education of looked after children  
3.2.7 Leaving care support services  
3.2.8 Asylum seeker services - children  
3.2.9 **Total Children Looked After**

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## 3 CHILDREN'S AND YOUNG PEOPLE'S SERVICES - CHILDREN AND YOUNG PEOPLE'S SAFETY

3.3.1 Child death review processes  
3.3.2 Commissioning and social work (includes LA functions in relation to child protection)  
3.3.3 Local safeguarding childrens board  
3.3.4 **Total Children and Young People's Safety/ Children social care**






Central Expenditure Limit =	<b>(B-F)/ F</b>	must be less than or equal to	<b>(C-G)/ G</b>	<b>Schools Budget =</b> DSG + EFA + LA Contributions
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SECTION 251 Reference				
	<b>2012-13</b>			
Individual Schools Budget (pre 16)	i)	<input type="text"/>		Table 1 line 1.0.1 less ii).iii) & iv) below
Post 16 funding from the EFA delegated to schools	ii)	<input type="text"/>		Table 2
Local Authority Contribution (delegated to schools)	iii)	<input type="text"/>		SBS table line 6 less vi) below
DSG carry forward (delegated to schools) (may be positive or negative)	iv)	<input type="text"/>		SBS table line 3c less vii) below
Total delegated funding	<b>A</b>	<input type="text" value="0"/>		
Centrally retained budgets (excluding those specified above)	v)	<input type="text"/>		Table 1 lines 1.0.4 to 1.8.2 less lines vi) & vii) below
Local Authority Contribution (as part of the centrally retained budget)	vi)	<input type="text"/>		SBS table line 6 less iii) above
DSG carry forward (not delegated to schools) (may be positive or negative)	vii)	<input type="text"/>		SBS table line 3c less iv) above
Total central expenditure	<b>B</b>	<input type="text" value="0"/>		
<b>TOTAL PROPOSED SCHOOLS BUDGET</b>	<b>C</b>	<input type="text" value="0"/>		
	<b>2011-12</b>			
Individual Schools Budget (pre 16)	viii)	<input type="text"/>		11-12 - Table 1 line:1.0.1 less ix), x) & xi) below
Post 16 funding from the EFA delegated to schools	ix)	<input type="text"/>		11-12 - Table 2
Local Authority Contribution (delegated to schools)	x)	<input type="text"/>		11-12 - SBS table line 6 less xiii) below
DSG carry forward (delegated to schools) (may be positive or negative)	xi)	<input type="text"/>		11-12 - SBS table line 3c less xiv) below
Sum of viii) ix) x) and xi)	<b>D</b>	<input type="text" value="0"/>		
Total expenditure treated as delegated ( <b>D</b> )	<b>E</b>	<input type="text" value="0"/>		
Centrally retained budgets (excluding those specified above)	xii)	<input type="text"/>		11-12 - Table 1 lines 1.0.4 to 1.8.2 less lines (xiii) & (xiv) below
Local Authority Contribution (as part of the centrally retained budget)	xiii)	<input type="text"/>		11-12 - SBS table line 6 less x) above.
DSG carry forward (not delegated to schools) (may be positive or negative)	xiv)	<input type="text"/>		11-12 - SBS table line 3c less xi) above
Total central expenditure - sum of xii) xiii) and xiv)	<b>F</b>	<input type="text" value="0"/>		
<b>TOTAL ADJUSTED SCHOOLS BUDGET</b>	<b>G</b>	<input type="text" value="#REF!"/>		
Percentage Increase in central expenditure <b>(B-F)/ F</b>	xv)	<input type="text" value="0.0%"/>		
Percentage Increase in Schools Budget <b>(C-G)/ G</b>	xvi)	<input type="text" value="0.0%"/>		
Has the Central Expenditure Limit been breached?	xvii)	<input type="text" value="No"/>		
Where a breach is shown, has this been agreed with the Schools Forum	xviii)	<input type="text" value="NO BREACH"/>		
Date and Minute of meeting	xix)	<input type="text"/>		



Department for Education Financial Data Collection Budget 2012-13

School Level Table

Nursery / Primary / Secondary schools		SCHOOL OPENING / CLOSING / CONVERTING	DATE OPENING / CLOSING / CONVERTING	Total Early Years age weighted funding	Total estimated lower school budget	Total Early Years FTE	Total Additional Funding Provided above the FTE in maintained providers	Total estimated lower school budget used in budgets	Total Primary age weighted funding	Total Primary FTE	Total Secondary age weighted funding	Total Secondary FTE	Total Early Years Specific factors	Total Additional Pupil Level Funding	Total EYFA funding	Total SEN learning needs associated with EAL	Total Individually assigned resources	Total Funding for designated special classes and units	Total At other SEN funding	Total SEN including other learning and social needs	Total Pupil Premium factors - general	Total Pupil Premium factors - exceptional circumstances	Total School specific factors - general	Total School specific factors - exceptional circumstances	Historical grants factors	Total budget adjustments	Minimum funding guarantee	Total Early Years funding	TOTAL BUDGET SHARE	MPG VARIATION EMPLOYED	Pupil Premium allocated to Schools	THRESHOLD AND PERFORMANCE PAY	SUPPORT FOR SCHOOLS IN FINANCIAL DIFFICULTY	NOTIONAL SEN BUDGET														
Setting	School name	DAE Number	C or G	£	HOURS	FTE	£	HOURS	FTE	FTE	FTE	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£														
Nursery Schools																																																
Total/average Nursery Schools																																																
PVI Providers TOTAL																																																
Primary Schools																																																
Middle/Upper Primary Schools																																																
Total/average Primary Schools																																																
Secondary Schools																																																
Middle/Upper Secondary Schools																																																
Total/average Secondary Schools																																																
Special schools		SCHOOL OPENING / CLOSING / CONVERTING	DATE OPENING / CLOSING / CONVERTING	Total Special place-level funding	Total Special FTE											Total Additional Pupil Level Funding	Total EYFA funding	Total SEN learning needs associated with EAL	Total Individually assigned resources											Total SEN including other learning and social needs	Total Pupil Premium factors - general	Total Pupil Premium factors - exceptional circumstances	Total School specific factors - general	Total School specific factors - exceptional circumstances	Historical grants factors	Total budget adjustments	Minimum funding guarantee	Total Early Years funding	TOTAL BUDGET SHARE			Pupil Premium allocated to Schools	THRESHOLD AND PERFORMANCE PAY	SUPPORT FOR SCHOOLS IN FINANCIAL DIFFICULTY				
(Y) School name	C/D E number	C or G	£	FTE											£	£	£	£											£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Total/average Special Schools																																																
Total All Schools																																																
Memorandum items																																																
Academy Funding for SEN pupils that would normally be delegated																																																
Pupil premium allocated to schools																																																
Unallocated pupil premium																																																
Total pupil premium																																																
Unallocated Threshold and Performance Pay																																																
Total Threshold and Performance Pay																																																
Unallocated funding to support schools in financial difficulties																																																
Total funding for schools in financial difficulty																																																
SCHOOL LEVEL TABLE Notes																																																
Notes that the information you provide in this section will be taken into account when returned to DfE																																																



Table 3a		Early Years Pupils funded by the Early Years Single Funding Formula - base rates								Funding Provided above the Free Entitlement in Maintained Providers						Pupils funded by year/age groups - age-weighted funding																						
Primary / Secondary schools		Base Rate 1	Base Rate 2	Base Rate 3	Base Rate 4	Base Rate 5	Total Early Years age-weighted funding	Total estimated hours used in budgets	Total Early Years FTE	Additional Rate 1	Additional Rate 2	Additional Rate 3	Additional Rate 4	Total Additional Funding Provided above the FE in maintained providers	Total estimated additional hours used in budgets	Reception	Reception	Reception	Reception	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Retakes (Year 12+)	EFA numbers (Jan 2012)	Total January 2012 Pupil Count (FTE registered pupils)	Total age-weighted funding				
Place-Led or Pupil-Led Funding	Sorting column for Authorities own use	Unit value Primary (£)																		Key Stage 1		Key Stage 2			Key Stage 3			Key Stage 4						£				
		Unit value Secondary (£)																																				
		School name	DfE number	Hours	Hours	Hours	Hours	Hours	£	Hours	FTE	Hours	Hours	Hours	Hours	£	Hours	Pupils	Pupils	Pupils	Pupils	Pupils	Pupils	Pupils	Pupils	Pupils	Pupils	Pupils	Pupils	Pupils	Pupils	Pupils						
Primary																																						
Primary Total (excluding middle deemed)																																						
Primary Middle Deemed																																						
Middle Deemed Primary Total																																						
Primary Total																																						
Funding for SEN primary pupils with SEN in receipt of individually assigned resources in Academies																																						
Secondary																																						
Secondary Total (excluding middle deemed)																																						
Secondary Middle Deemed																																						
Middle Deemed Secondary Total																																						
Secondary Total																																						
Funding for SEN secondary pupils with SEN in receipt of individually assigned resources in Academies																																						





Table 3b		Early Years Pupils funded by the Early Years Single Funding Formula - base rates							Funding Provided above the Free Entitlement in Maintained Providers						Place-led funding						Early Years Specific Factors									
Special schools	Base Rate 1	Base Rate 2	Base Rate 3	Base Rate 4	Base Rate 5	Total Early Years age-weighted funding	Total estimated hours used in budgets	Total Early Years FTE	Additional Rate 1	Additional Rate 2	Additional Rate 3	Additional Rate 4	Total Additional Funding Provided above the FE in maintained providers	Total estimated additional hours used in budgets							Total Place-led funding	Total Special FTE	Deprivation	Premises Factors	Quality	Flexibility	Rates	Insurance	Total Early Years Specific Factors	
	Hours	Hours	Hours	Hours	Hours	£	Hours	FTE	Hours	Hours	Hours	Hours	£	Hours																
Sorting column for Authorities own use	Unit value (£)																													
	School name	DfE number														Places	Places	Places	Places	Places	Places	£	FTE	£	£	£	£	£		
Special Total																														

Additional Pupil-led Funding			EFA funding			AEN learning needs associated with EAL			Individually assigned resources			Funding for designated special classes and units			All other SEN funding			AEN - Including other learning and social needs		
		Total Additional funding			Total EFA Funding			Total AEN learning needs associated with EAL			Total Individually assigned resources			Total Funding for designated special classes and units			Total All other SEN funding			Total AEN - Including other learning and social needs
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£

Premises factors - general			Premises factors - exceptional circumstances			School-specific factors - general			School-specific factors - exceptional circumstances			Historical grants factors			Budget adjustments												
Insurance	Rates	Total Premises factors - general			Total Premises factors - exceptional circumstances			Total School-specific factors - general			Total School-specific factors - exceptional circumstances			Total Historical grants factors	Transitional provision	Total budget adjustments	Minimum Funding Guarantee	Total Early Years funding	TOTAL BUDGET SHARE	EFA numbers (2012)	Total January 2012 Pupil count (FTE registered pupils)	£ per pupil	Pupil Premium Allocated to Schools	Threshold and Performance Pay	Support for Schools in Financial Difficulty		
£	£	£	£	£		£	£	£	£	£	£				£	£	£	£	£		FTE	£	£	£	£		



Table 3c		Early Years Pupils funded by the Early Years Single Funding Formula - base rates									Funding Provided above the Free Entitlement in Maintained Providers					
		Base Rate 1	Base Rate 2	Base Rate 3	Base Rate 4	Base Rate 5	Total Early Years age-weighted funding	Total estimated hours used in budgets	Total Early Years FTE		Additional Rate 1	Additional Rate 2	Additional Rate 3	Additional Rate 4	Total Additional Funding Provided above the FE in maintained providers	Total estimated additional hours used in budgets
Description (note the majority of LAs will use between 1 and 5 of these columns)																
Sorting column for Authorities own use	Unit value (£)															
	School name	DfE No.	Hours	Hours	Hours	Hours	Hours	£	Hours	FTE	Hours	Hours	Hours	Hours	£	Hours
	Nursery School Total															
	PVI Providers TOTAL															
	Funding for SEN nursery pupils with SEN in receipt of individually assigned resources in Academies															

Early Years specific factors						Minimum Funding Guarantee	Total Early Years funding	Budget adjustments			TOTAL BUDGET SHARE
Deprivation	Premises factors	Quality	Flexibility	Insurance	Total Early Years specific factors			Transitional Protection	Abatement of Primary Funding	Total budget adjustments	
£	£	£	£	£	£		£	£	£	£	£





