

Notes to Table A: LA Level Information

Guidance for the completion of this table covers expenditure for the period 2014-15.

General principles

Outturn statements give details of LA revenue expenditure.

Enter in each line, as appropriate, the amount of spending by the authority (excluding any delegated or devolved funding) on the Expenditure categories in the lines. Where there is no amount to be entered in any particular cell a zero is to be used.

Administrative costs or overheads attributable to that description of expenditure must be included under the appropriate item head, if necessary suitably apportioned between school types etc. Similar treatment will apply to expenditure in relation to support for IT systems.

High Needs Expenditure

This covers expenditure outside the Individual Schools Budget on children and young people with special educational needs and those who require alternative provision.

Early Years Expenditure

This applies whether it is attached to a maintained school or whether it is private provision funded by the LA in some way, but not Sure Start which includes a wide range of services and is included in s251 table A1.

Guidance to column headings

Early years column

Includes the free entitlement in maintained nursery schools and nursery classes and private, voluntary and independent providers (including academies and funded child-minders) 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 aged under 5 who are not in reception classes.

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

Primary column

Includes – first, infants, juniors and middle-deemed primary schools plus units attached to them i.e. 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

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

SEN/Special schools column

This covers special schools and special academies. Do not include special education units attached to primary and secondary schools.

AP/PRUs column

This covers Pupil Referral Units, and other Alternative Provision made under section 19 of the Education Act 1996. Do not include AP units attached to primary and secondary schools.

Post school column

This covers FE, sixth form and independent colleges and any other post-16 providers that are not schools.

Gross column

Total of all expenditure columns

COLLECT will include validation on Table A gross column for those lines where comparisons can be made with the LA's 2014-15 Outturn figures. A warning will be created if total gross for a line is outside a given range compared with the previous year's expenditure, and LAs are asked to give explanations in the Notes area of COLLECT. The 2014-15 data used for the comparison and the parameters of the range can be viewed in the error/warnings area.

Income column

No government grants inside or outside Aggregate External Finance (AEF) or EFA grants should be entered in this column: they should be entered in line 1.5.1 (other specific grants). European Union funding, milk subsidy, lottery money and any other non-

government contributions/grants should be included. Academy income can also be added here.

Net column

This column will be calculated automatically.

Net (Budget Totals) column

This column is populated automatically from 14-15 budget data and is only shown when reports are produced.

1. Schools Expenditure

1.0.1 Individual Schools Budget (ISB) after academy recoupment: This line should contain all funding provided to maintained schools and early years providers as part of their budget shares from the individual schools budget. It should not reflect the expenditure of individual schools. Dedicated Schools Grant allocated through the ISB is regarded as spent by the LA as soon as it is passed to schools.

The ISB also includes the amount made available to private, voluntary and independent (PVI) providers for the free entitlement for 2, 3 and 4 year olds. This also includes early years funding for academies. Funding for disadvantaged two year olds should be included within the ISB, except where it has not yet been allocated – then shown in line 1.3.1 (central expenditure on children under 5)

LAs are no longer permitted under the regulations to adjust school budget shares during the year, other than for early years. Note in particular that high needs top-up funding is devolved to schools outside the budget share rather than added to the budget share, and at outturn should still appear in line 1.2.1.

Pre-16 funding for maintained primary and secondary schools should be the same as what was submitted in the schools block proforma unless the budget share has since been altered or schools have converted to academy status during the year. The regulations no longer allow in-year adjustment to school budget shares except in defined circumstances.

Unlike in the section 251 budget form, line 1.0.1 should NOT include any funding for academies (except in the early years column).

De-delegated Items

These apply only to maintained primaries and secondaries (including middle deemed primary and middle deemed secondary).

1.1.1 Contingencies: Include here expenditure as defined in Part 1 of the School and Early Years Finance (England) Regulations 2013. 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 governing body have incurred expenditure which it would be unreasonable to expect them to meet from the school’s budget share which may include expenditure in relation to -

- Schools in financial difficulty;
- The write-off of deficits of schools which are discontinued(excluding any associated costs and overheads);
- New, amalgamating or closing schools; or
- Other expenditure where such circumstances were unforeseen when initially determining the school’s budget share.

1.1.2 Behaviour support services: Include here the expenditure for providing or purchasing specialist behaviour support services, both advisory and teaching.

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

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

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

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

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

1.1.8 Staff costs – supply cover (excluding cover for facility time): Include here expenditure for 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:

- Performing public duties under [section 50 of the Employment Rights Act 1996](#);
- Undertaking jury service;

- Who are elected or appointed representatives of employee safety where there is no recognised trade union safety representative, under the [Health and Safety \(Consultation with Employees\) Regulations 1996](#)
- Who are elected or appointed employee representatives where there is no recognised trade union, for the purposes of Chapter II of Part IV of the [Trade Union and Labour Relations \(Consolidation\) Act 1992](#) as defined in section 196 of that Act or regulation 13(3) of the [Transfer of Undertakings \(Protection of Employment\) Regulations 2009](#).
- Taking time off for ante-natal care under [section 55 of the Employment Rights Act 1996](#);
- Undertaking duties as members of the reserve forces as defined in [section 1\(2\) of the Reserve Forces Act 1996](#);
- Suspended from working at a school;

Plus expenditure in making payments to, or in providing a temporary replacement for –

- a person who is seconded on a full-time basis for a period of three months or more other than to a local education authority or the governing body of a school; or
- persons who have been continuously absent from work because of illness for 21 days or more.

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

- carrying out trade union duties or undergoing training under [section 168 and 168A of the Trade Union and Labour Relations \(Consolidation\) Act 1992](#);
- taking part in trade union activities under [section 170 of the Trade Union and Labour Relations \(Consolidation\) Act 1992](#) (although such activities should attract unpaid time off);
- who are officials of a recognised trade union acting as safety representatives under the [Safety Representatives and Safety Committee Regulations 1977](#);
- who are officials of a recognised trade union acting as employee representatives for the purposes of Chapter II of Part IV of the [Trade Union and Labour Relations \(Consolidation\) Act 1992](#) as defined in section 196 of that Act or [regulation 13 \(3\) of the Transfer of Undertakings\(Protection of Employment\) Regulations 2009](#)
- who are appointed learning representatives of recognised trade unions, in order for them to analyse training requirements or to provide or promote training opportunities, and to carry out consultative or preparatory work in connection with such functions.

High needs expenditure

1.2.1 Top up funding - maintained schools: Include here expenditure on top-up funding for maintained schools, including pupil referral units. This will include pupils placed in ordinary classes, in special units and resourced provision, in special schools and in PRUs. As noted in line 1.0.1, top-up funding is devolved not delegated to schools and always remains outside the school's budget share.

1.2.2 Top up funding – academies, free schools and colleges: Include here expenditure on top-up funding for academies and free schools. This will include pupils placed in ordinary classes, in special units and resourced provision, in special academies and free schools, and in alternative provision academies and free schools.

In the post-school column include expenditure on top-up funding for FE and sixth form colleges.

1.2.3 Top up and other funding – non maintained and independent providers: Include expenditure on top-up funding for non-maintained special schools, and expenditure on statemented pupils at independent schools. In the post-school column include expenditure on top-up funding for special post-16 institutions and other independent post-16 providers. SEN expenditure in support of home educating parents should also be included in this line.

1.2.4 Additional high needs targeted funding for mainstream schools and academies: Include expenditure from the authority's high needs budget which is given to mainstream schools and academies to ensure that they have enough funding to meet additional costs up to £6,000 for pupils with SEN, where they cannot reasonably do this out of their budget.

1.2.5 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.

- Include expenditure on these services for 0-5 year olds.
- Include expenditure on these services to home educated children
- Include expenditure on EY SENCOs who are centrally managed across a number of EY providers

Do not include expenditure on behaviour support services which are not in support of SEN (see line 1.1.2)

1.2.6 Hospital education services: Hospital education is defined in the regulations as education provided at a community special school or foundation special school

established in a hospital (usually called a hospital school), or under any arrangements made by the LA under [section 19 of the Education Act 1996](#) (normally provision in PRUs or services centrally managed by the LA, where the child is being provided with such education by reason of a decision made by a medical practitioner. Include expenditure on hospital education services that are not funded as places in special schools (including so-called hospital schools) or PRUs (sometimes known as medical PRUs) in accordance with the regulations. Expenditure should include both services, made available to both children and young people resident in the LA's area and services made available to those who are in the area because that is where they are receiving their health care. It should also include expenditure on the LA's pupils who are receiving their education from an independent hospital education provider.

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

1.2.8 Support for inclusion: Include here expenditure for:

- Collaboration between mainstream and special schools and primary and secondary schools to enable children with special educational needs to take part in mainstream activities.
- Devolved expenditure for the integration of children from specialist to mainstream settings and the provision of discrete services or projects to promote such integration, such as commissioned outreach services.

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

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

1.2.11 Direct payments (SEN and disability): Include here all expenditure agreed by the LA as a direct payment to families of a child on an Education Health and Care Plan for special educational provision under [The Special Educational Needs \(Personal Budgets\) Regulations 2014](#).

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

1.2.12 Carbon reduction commitment allowances (PRUs): Include expenditure on these allowances in relation to PRUs in the LA's area.

Early years expenditure

1.3.1 Central expenditure on children under 5: Centrally retained expenditure on children aged under 5 and should equal the sum of early years contingency + centrally retained for funding the 2, 3 and 4 year old entitlement.

Central provision within schools spend

1.4.1 Contribution to combined expenditure: Include here expenditure on the contribution to a combined service approved by the schools forum ([paragraph 4 \(c\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2013](#)).

1.4.2 School admissions: Include here 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:

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

1.4.3 Servicing of schools forums: Include here expenditure incurred in connection with the LA's functions of running the forum as defined under [section 47A of the 1998 Act \(addition under Section 43 of Education Act 2002\)](#) (establishment and maintenance of, and consultation with, schools forums).

1.4.4 Termination of employment costs: 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 4 \(b\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2013](#)).

1.4.5 Failing rolls fund: Include here expenditure incurred in connection with declining pupil numbers in:

- (a) Schools which were awarded either the highest or the second highest grade in their last inspection under [section 5 of the 2005 Act](#), including those inspected during the funding period; and
- (b) Academies that have not previously been inspected under [section 5 of the 2005 Act](#) and have a predecessor school or schools which was awarded the highest or second highest grade in its last inspection under [section 5 of the 2005 Act](#),

including those inspected during the funding period, where funding is likely to be necessary due to subsequent growth in pupil numbers at such schools before the end of the next three financial years

1.4.6 Capital expenditure from revenue (CERA): Include here expenditure commonly known as CERA (capital expenditure which an authority expects to charge to a revenue account of the authority within the meaning of [section 22 of the Local Government Act 2003](#)).

1.4.7 Prudential borrowing costs: Include here expenditure incurred in repayment of borrowings under [paragraph 4\(a\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2013](#).

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

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

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

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

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

This includes pre and post opening expenditure for new schools built to meet basic need.

1.4.11 SEN transport: Include expenditure that has been off-set by savings to the schools budget and has been approved by the schools forum ([paragraph 4\(d\) of Schedule 2 to the School and Early Years Finance \(England\) Regulations 2013](#)).

1.4.12 Exceptions agreed by Secretary of State: Include here centrally retained schools expenditure approved by the Secretary of State and falling outside the classes or descriptions of planned expenditure in Schedule 2 of the 2012 regulations. It should only

include specific disapplication requests that have been approved with some commentary explaining them.

1.4.13 Other items: Include expenditure on:

- (a) Copyright licences which are negotiated centrally by the Secretary of State for all publicly funded schools. For 2014-15 these licences are those for:
- The Copyright Licensing Agency
 - The School Printed Music Licence
 - The Newspaper Licensing Agency Schools Licence
 - The Educational Recording Agency Licence
 - The Public Video Screening Licence (Filmbank)
 - The Motion Picture Licensing Company Licence
- (b) Remission of boarding fees payable in connection with the attendance of pupils at maintained schools and academies; and
- (c) Miscellaneous purposes provided the expenditure does not amount to more than 0.1% of the authority's schools budget and was approved by the schools forum or the Secretary of State before 1 April 2013.

1.5.1 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 2.0.6.

1.6.1 Total schools expenditure (after academy recoupment)

Memorandum

Reconciliation of schools expenditure

1.7.1 Dedicated Schools Grant brought forward from 2013-14: Any carry-forward of DSG (positive or negative) from 2013-14.

1.7.2 Dedicated Schools Grant for 2014-15: The DSG that the LA actually received in 2014-15 (after academy recoupment).

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

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

1.7.5 Total funding supporting the schools expenditure (lines 1.7.1 to 1.7.4): This line records the total sources of income to the schools expenditure. Unless the authority is carrying forward a balance of DSG to 2015-16, this line should match the authority's spending from the schools expenditure (line 1.6.1).

1.8.1 Dedicated Schools Grant carried forward to 2015 to 2016: If the authority is carrying forward a balance of DSG to 2015 to 2016 the amount should be recorded here. A separate exercise to confirm this information will be undertaken in May 2016.