

1999 No. 451

EDUCATION, ENGLAND AND WALES

WALES

**The Education (Budget Statements) (Wales) Regulations
1999**

<i>Made</i> - - - -	<i>26th February 1999</i>
<i>Laid before Parliament</i>	<i>2nd March 1999</i>
<i>Coming into force</i>	<i>24th March 1999</i>

In exercise of the powers conferred on the Secretary of State by sections 52(1), (3) and (4) and 138(7) and (8) of the School Standards and Framework Act 1998(a), the Secretary of State for Wales hereby makes the following Regulations:

Commencement, citation and extent

1.—(1) These Regulations may be cited as the Education (Budget Statements) (Wales) Regulations 1999 and shall come into force on 24th March 1999.

(2) These Regulations apply in relation to local education authorities in Wales.

Interpretation

2.—(1) In these Regulations—

“the 1996 Act” means the Education Act 1996(b);

“the 1998 Act” means the School Standards and Framework Act 1998;

the “1990”, “1993”, “1994” and “1995” Regulations mean the Education (School Financial Statements) (Prescribed Particulars etc) Regulations 1990, 1993, 1994 and 1995, respectively(c);

“the 1999 Regulations” means the Financing of Maintained Schools Regulations 1999(d);

“allocation formula” means the authority’s formula under regulation 10 of the 1999 Regulations used to determine schools’ budget shares;

“authority” means a local education authority;

“budget statement” means the statement referred to in section 52(1) of the 1998 Act;

“factor” means one of the factors or criteria taken into account in the allocation formula;

(a) 1998 c. 31. The effect of section 52 is modified by S.I. 1998/2670. For the meaning of “prescribed” and “regulations” see section 142(1).

(b) 1996 c. 56.

(c) S.I. 1990/353, S.I. 1993/113 (revoked with savings by S.I. 1994/323); S.I. 1994/323 and S.I. 1995/208 (amended and applied to Wales by S.I. 1996/381).

(d) S.I. 1999/101.

“ISB” means an authority’s individual schools budget within the meaning of section 46(2) of the 1998 Act;

“LSB” means an authority’s local schools budget within the meaning of section 46(1) of the 1998 Act; and

“maintained school” means—

- (a) in relation to the period ending immediately before 1st September 1999, a county, voluntary, maintained special or grant-maintained school within the meaning of the 1996 Act; and
- (b) in relation to the period beginning on 1st September 1999, a community, foundation or voluntary school or a community or foundation special school;

“middle school” has the meaning given by section 5(3) of the 1996 Act^(a).

“relevant” in relation to “age”, “age group” and “year group” means an age, age group or year group separately treated in the allocation formula for the purposes of determining that part of each school’s budget share which is to be determined by reference to numbers of registered pupils;

“school” means a maintained school;

“special educational needs” and “special educational provision” have the meanings given to those expressions by section 312 of the 1996 Act; and

“statement” in relation to a pupil with special educational needs means a statement made under section 324(1) of the 1996 Act.

(2) In these Regulations, unless the context otherwise requires,—

- (a) references to primary or secondary schools do not include special schools; and
- (b) references to the number or numbers of registered pupils at one or more schools are references to the number or numbers of such pupils required under the allocation formula to be used for the initial determination of that school’s budget share or those schools’ budget shares for the year but ignoring any weighting in accordance with paragraph (7) or any adjustment under paragraph (8) of regulation 11 of the 1999 Regulations.

(3) The following table shows provisions of the 1996 Act or the 1998 Act defining or otherwise explaining expressions used in these Regulations—

financial year	section 579(1) of the 1996 Act
scheme	section 48(1) of the 1998 Act
school’s budget share	section 47(1) of the 1998 Act

(4) Any reference in these Regulations to a numbered regulation or Schedule is a reference to the regulation or Schedule in these Regulations so numbered.

Revocation and transitional provisions

3.—(1) Subject to the following paragraphs of this regulation, the Education (School Financial Statements) (Prescribed Particulars etc.) Regulations 1995 and the Education (School Financial Statements) (Prescribed Particulars etc.) (Amendment and Revocation) Regulations 1996 are revoked, insofar as they apply to budget statements (as therein defined) in relation to local education authorities in Wales.

(2) The 1990 Regulations shall continue to apply to local education authorities in Wales in relation to a financial year beginning on or before 1st April 1992.

(3) The 1993 Regulations shall continue to apply to local education authorities in Wales in relation to the financial year beginning on 1st April 1993.

(a) 1996 c. 56. Section 5(3) is prospectively amended by paragraph 59 of Schedule 30 to the 1998 Act.

(4) The 1994 Regulations shall continue to apply to local education authorities in Wales in relation to the financial years beginning on 1st April 1994 and 1st April 1995.

(5) The 1995 Regulations shall continue to apply to local education authorities in Wales in relation to the financial years beginning on 1st April 1996, 1st April 1997 and 1st April 1998.

Prescribed form of, and information to be contained in, budget statements

4. A budget statement shall be prepared in four parts, and shall contain the information prescribed for the purposes of section 52(1) of the 1998 Act, as follows—

- (a) Part 1 shall be in the form prescribed in Schedule 1 and shall contain the information, relating to the authority's planned expenditure for the financial year to which the budget statement relates, specified in the notes to Part 1 in Schedule 1;
- (b) Part 2 shall be in the form prescribed in Schedule 2 and shall contain the information, with respect to the authority's planned expenditure for each school for the financial year to which the budget statement relates, specified in the notes to Part 2 in Schedule 2;
- (c) Part 3 shall be in the form prescribed in Schedule 3 and shall contain the information with respect to the authority's allocation formula specified in the notes to Part 3 in Schedule 3; and
- (d) Part 4 shall contain the information with respect to the budget share of each school for the financial year to which the budget statement relates specified in Schedule 4.

Prescribed manner and time of publication of budget statements

5. For the purposes of section 52(3)(b) of the 1998 Act, every budget statement shall be published by—

- (a) supplying a copy to the Secretary of State for Wales in accordance with regulation 6; and
- (b) making a copy available for reference by parents and other persons at all reasonable times and without charge at each education office of the authority.

6.—(1) Parts 1 and 2 of the budget statement (but not Parts 3 and 4 of that statement) shall be supplied to the Secretary of State for Wales by electronic mail or in the form of machine readable data on a floppy disc provided for that purpose by the Secretary of State.

(2) Any computer language or software used to supply tables must be one which the Secretary of State for Wales has notified to the authority.

7.—(1) A budget statement shall be published before the beginning of the financial year to which it relates.

(2) A budget statement may not be revised during the financial year to which it relates other than to correct errors in the statement as previously published.

(3) A revised budget statement shall be subject to regulations 4, 5, 6, 7(2) and 8.

8. At the same time as they publish a budget statement in accordance with regulation 5, the authority shall furnish the governing body and head teacher of each school maintained by them with a copy of Parts 1, 2 and 3 of the budget statement and with a copy of that part of Part 4 of the

budget statement which relates to the school in question, save that if the governing body or the head teacher so request the authority shall furnish them with a complete copy of Part 4 of the budget statement.

Signed by authority of the Secretary of State for Wales

26th February 1999

Peter Hain
Parliamentary Under Secretary of State,
Welsh Office

SCHEDULE 1

Regulation 4(a)

FORM OF PART 1 OF BUDGET STATEMENT

Part 1 of a budget statement (the total planned education spending by the authority) shall be in the following form (including the notes).

S52 EDUCATION BUDGET STATEMENT

Table 1 – LEA-level information

H1

↑ YEAR

LEA

CONTACT

TEL

H2	Primary £k (a)	Secondary £k (b)	Special £k (c)	Non-school £k (d)	Total Gross £k (e)	Estimated Income £k (f)	Total Net LEA Budget £k (g)	(g) as % of LSB (h)
1 LOCAL SCHOOLS BUDGET(LSB)								
1.1 INDIVIDUAL SCHOOLS BUDGET (ISB)								
1.2 STRATEGIC MANAGEMENT								
1.2.1 Statutory/regulatory duties								
1.2.1.1 All Maintained Schools (including Grant-maintained)								
1.2.1.2 Schools: LEA maintained at 31/3/99								
1.2.2 PRC/redundancy costs								
1.2.3 Existing early retirement costs								
1.2.4 School specific Contingencies								
1.2.5 Staff costs								
1.2.5.1 Supply cover generally								
1.2.5.2 Safeguarding of salaries (if not delegated for 1999/2000)								
1.2.6 Miscellaneous (NB – less than 0.1% total LSB)								
1.2.7 Teachers emoluments								
1.2.8 Insurance								
1.2.9 Library/Museum Services								
1.2.10 Licence fees/subscriptions								
1.2.11 Repairs and maintenance (if not delegated for 1999/2000)								
1.3 ACCESS								
1.3.1 Home to school transport								
1.3.2 Pupil Support								
1.3.3 Education Welfare Service								
1.3.4 School Admissions/Supply of school places								
1.3.5 Fees to independent schools for pupils without statements of special educational need								
1.3.6 Asset Management								
1.3.7 Excluded pupils								
1.3.8 School Meals and milk (if not delegated)								

NOTES TO PART 1

- The numbered notes below refer to the item in the tabular part of the form bearing the corresponding number or letter and number.
- Where an authority does not plan to make any financial provision for any matter listed in the first column of the form a zero should be entered in the appropriate place.
- References in these notes to deductions are references to deductions from the LSB and references to Schedule 2 are references to Schedule 2 to the 1999 Regulations.
- For the purposes of Part 1, a middle school shall be treated as a primary school or as a secondary school, as the case may be, according as to how the school is to be treated by the authority for the purpose of determining its budget share under the authority's allocation formula.

H1 Enter here the name of the authority, the financial year to which the budget statement relates, the name of a person who can deal with queries in relation to the budget statement and his telephone number.

H2 Enter in these columns as appropriate, for each of the items of the first column of the form, the amount of the authority's planned expenditure on (a) primary, (b) secondary and (c) special schools, (d) non-school expenditure, (e) the total of the entries in columns (a) to (d) (being the authority's total gross expenditure in respect of that item), (f) the estimated income to be offset against this expenditure, (g) the net estimated expenditure in respect of that item and (h) the amount in column (g) as a percentage of the LSB as given in line 1.8.

In the case of items in columns (a), (b) and (c) above, an authority must state in the Annex to Part 1 the principal elements of the basis on which the authority apportion planned expenditure between primary, secondary and special schools. In the case of estimated income in column (f) an authority must provide a list of the principal items of estimated income in the Annex to Part 1.

1. A general heading covering the items comprising the authority's LSB for the financial year in question. All expenditure within the LSB must be attributed by an authority to one of the following six categories—

- 1.1 ISB
- 1.2 Strategic Management
- 1.3 Access
- 1.4 Specific Grants
- 1.5 School Improvement
- 1.6 Provision of a Specialised Nature

1.1 Enter here the amount of the authority's ISB for the financial year in question.

Strategic management

1.2.1.1 Enter here all planned expenditure for the categories deducted in accordance with paragraph 28 except sub-paragraph (k), and paragraphs 30, 35 and 41 of Schedule 2 and any other expenditure falling within paragraph 28(e) to (g) of that Schedule.

1.2.1.2 Enter here all planned expenditure deducted in accordance with paragraph 29 of Schedule 2.

1.2.2 Enter here all planned expenditure deducted in accordance with paragraphs 28(k) and 31 of Schedule 2 where the expenditure first falls to be made in that financial year.

1.2.3 Enter here all planned expenditure deducted in accordance with paragraphs 28(k) and 31 of Schedule 2 where the expenditure falls to be made in a preceding financial year.

1.2.4 Enter here all planned expenditure deducted in accordance with paragraphs 33 and 34 of Schedule 2.

1.2.5.1 Enter here all planned expenditure deducted in accordance with paragraphs 37, 38, 39(a) and 40 of Schedule 2.

1.2.5.2 Enter here all planned expenditure deducted in accordance with paragraph 39(b) of Schedule 2.

1.2.6 Enter here all planned expenditure deducted in accordance with paragraph 45 of Schedule 2.

1.2.7 Enter here all planned expenditure deducted in accordance with paragraph 32 of Schedule 2.

1.2.8 Enter here all planned expenditure deducted in accordance with paragraph 36 of Schedule 2.

1.2.9 Enter here all planned expenditure deducted in accordance with paragraph 43 of Schedule 2.

1.2.10 Enter here all planned expenditure deducted in accordance with paragraph 44 of Schedule 2.

1.2.11 Enter here all planned expenditure deducted in accordance with paragraph 42 of Schedule 2.

Access

1.3.1 Enter here all planned expenditure deducted in accordance with paragraph 24(e) of Schedule 2.

1.3.2 Enter here all planned expenditure deducted in accordance with paragraph 24(f) of Schedule 2.

1.3.3 Enter here all planned expenditure deducted in accordance with paragraph 24(g) of Schedule 2.

1.3.4 Enter here all planned expenditure deducted in accordance with paragraph 24(b) and (c) of Schedule 2.

1.3.5 Enter here all planned expenditure deducted in accordance with paragraph 27 of Schedule 2.

1.3.6 Enter here all planned expenditure deducted in accordance with paragraph 24(a) of Schedule 2.

1.3.7 Enter here all planned expenditure deducted in accordance with paragraph 24(d) of Schedule 2.

1.3.8 Enter here all planned expenditure deducted in accordance with paragraphs 25 and 26 of Schedule 2.

Expenditure supported by specific grants

1.4.1 Enter here all planned expenditure deducted in accordance with paragraphs 1 and 2 of Schedule 2 in relation to grant paid under section 484 of the 1996 Act.

1.4.2 Enter here all planned expenditure deducted in accordance with paragraphs 1 and 2 of Schedule 2 other than expenditure falling within 1.4.1 above.

School improvement

1.5.1 Enter here all planned expenditure deducted in accordance with paragraph 20 of Schedule 2.

1.5.2 Enter here all planned expenditure deducted in accordance with paragraph 21 of Schedule 2.

1.5.3 Enter here all planned expenditure deducted in accordance with paragraph 22 of Schedule 2.

1.5.4 Enter here all planned expenditure deducted in accordance with paragraph 23 of Schedule 2.

Provision of a specialised nature

1.6.1 Enter here all planned expenditure deducted in accordance with paragraphs 3 and 4 of Schedule 2.

1.6.2 Enter here all planned expenditure deducted in accordance with paragraphs 5, 6 and 7 of Schedule 2.

1.6.3.1 Enter here all planned expenditure deducted in accordance with paragraph 8 of Schedule 2 in so far as it relates to pupils with statements.

1.6.3.2 Enter here all planned expenditure deducted in accordance with paragraph 8 of Schedule 2 in so far as it relates to pupils without statements.

1.6.4 Enter here all planned expenditure deducted in accordance with paragraph 12 (insofar as it relates to expenditure in relation to pupil referral units) and paragraph 13 of Schedule 2.

1.6.5 Enter here all planned expenditure deducted in accordance with paragraph 15 of Schedule 2.

1.6.6 Enter here all planned expenditure deducted in accordance with paragraph 12 (insofar as it relates to expenditure in relation to education otherwise than at school) of Schedule 2.

1.6.7 Enter here all planned expenditure deducted in accordance with paragraphs 9, 10 and 11 of Schedule 2.

1.6.8 Enter here all planned expenditure deducted in accordance with paragraph 14 of Schedule 2.

1.6.9 Enter here all planned expenditure deducted in accordance with paragraph 16 of Schedule 2.

1.6.10 Enter here all planned expenditure deducted in accordance with paragraph 17 of Schedule 2.

1.6.11 Enter here all planned expenditure deducted in accordance with paragraph 18 of Schedule 2.

1.6.12 Enter here all planned expenditure deducted in accordance with paragraph 19 of Schedule 2.

1.7 Enter here the aggregate for each column (a) to (h) of the amounts entered for the matters referred to in notes 1.2 to 1.6 which aggregates constitute the total of the planned expenditure deducted by the authority from the LSB and planned expenditure falling within paragraph 28(e) to (g) of Schedule 2 for the activities which they carry out.

1.8 Enter here the aggregate for each column (a) to (c) and (e) to (g) of the amounts entered for the matters referred to in notes 1.1 to 1.6 which aggregates constitute the total of all planned expenditure within the LSB and falling within paragraph 28(e) to (g) of Schedule 2.

1.9.1 Enter here expenditure which the authority anticipate will be recouped pursuant to sections 492, 493 or 494 of the 1996 Act.

1.10 Enter here the aggregate of the entries in lines 1.8 and 1.9 being the authority's total planned expenditure on schools in the financial year in question.

2. A general heading for notes 2.1 to 2.6 comprising the planned expenditure by the authority upon activities other than those falling within paragraph 1.

2.1 Enter here all planned expenditure on the provision of education for children in nursery schools not being special schools.

2.2 Enter here all planned expenditure on the provision of Adult and Community Education. Where it is necessary to apportion costs between this and other items details of any apportionment should be given in the Annex to Part 1.

2.3 A heading for planned expenditure on the provision of support for students.

2.3.1 Enter here all planned expenditure under section 1(1) of the Education Act 1962**(a)** (mandatory awards).

2.3.2 Enter here all planned expenditure to be incurred by virtue of regulations under section 22 of the Teaching and Higher Education Act 1998**(b)** (student support).

2.3.3 Enter here all planned expenditure under section 1(6) or 2 of the Education Act 1962 (discretionary grants).

2.4 Enter here all planned expenditure on the provision of transport under section 509 of the 1996 Act other than in relation to schools (Home to College Transport).

2.5 Enter here all planned expenditure on making pension payments other than in respect of schools.

2.6 Enter here all planned expenditure on the authority's Youth Service.

2.7 Enter here the aggregate for each column of the amounts entered for the matters referred to in notes 2.1 to 2.6.

2.8 Enter in this line the aggregate for each column (a) to (g) of the amounts entered for the matters referred to in notes 1.10 and 2.7.

3. Enter here all capital expenditure being expenditure which the authority propose to capitalise in their accounts in accordance with proper practices being those accounting practices—

- (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 the 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 (ii) above are to be regarded as proper practices**(c)**.

4. Enter here the aggregate for each column (a) to (g) of the amounts referred to in notes 2.8 and 3.

ANNEX TO PART 1

No form is prescribed for the Annex to Part 1. Authorities should include in the Annex any relevant information in addition to that required by these regulations to be included in the table in Part 1 or where there is insufficient space in the table.

Where any method of apportionment is adopted for allocating estimated expenditure between primary, secondary and special schools a full explanation of derivation of ratios must be given in this Annex, together with information regarding sources and age of data.

SCHEDULE 2

Regulation 4(b)

FORM OF PART 2 OF BUDGET STATEMENT

Part 2 of a budget statement (school-level information) shall be in the following form (including the notes).

(a) 1962 c. 12.

(b) 1998 c. 30.

(c) These are the proper practices as referred to in section 66(4) of the Local Government and Housing Act 1989 (c. 42) and, at the date that these Regulations are made, they include the Code of Practice on Local Authority Accounting in Great Britain 1998 (ISBN 0 85299 853 8).

S52 EDUCATION BUDGET STATEMENT

LEA	
YEAR	

Table 2 – School-level information

SUMMARY OF SCHOOLS BUDGETS

(1) SCHOOL NAME	(2) WO REFERENCE NUMBER	(3) PUPIL NUMBERS	(4) FORMULA BUDGET PER SCHOOL £k	BUDGET SHARE		NOTIONAL S.E.N BUDGET £k
				(5) PER SCHOOL £k	(6) PER PUPIL £	
Primary Schools						
Name						
Name						
Name						
Name						
Name						
Name						
Name						
Name						
Name						
Name						
Name						
Name						
Name						
(8) Totals/average Primary Schools						
Secondary Schools						
Name						
Name						
Name						
Name						
(9) Totals/average Secondary Schools						
Special Schools						
Name						
(10) Totals/average Special Schools						
TOTALS FOR ALL SCHOOLS	(11)					

NOTES TO PART 2

- The numbered notes below refer to the matters bearing the corresponding number on the tabular part of the form. References in the notes to “the year” are references to the financial year to which the budget statement relates. The name of the authority and the year must appear at the top of the form.
- For the purposes of Part 2, a middle school shall be treated as a primary school or as a secondary school, as the case may be, according as to how the school is to be treated by the authority for the purpose of determining its budget share under the authority’s allocation formula.

(1) Enter in column (1) the names of all schools to be maintained by the authority in the year listing primary schools first, secondary schools next, and special schools last.

(2) Enter in column (2), opposite the name of each school, the reference number for that school allocated by the Welsh Office.

(3) Enter in column (3), opposite the name of each school, the number of registered pupils at the school on 12th January 1999.

(4) Enter in column (4), opposite the name of each school, the amount of that part of the school’s budget share for the full year which results from the application of the allocation formula, disregarding any adjustments required by reason of the school being maintained for part only of the year.

(5) Enter in column (5), opposite the name of each school, the amount of the school’s budget share for the year, or, in the case of a school which will be maintained for part only of the year, the amount which would equal that share were the school to be maintained for the whole of the year. In such a case list at the foot of the table each such school and state immediately after the name of the school, the period for which it will be maintained, its budget share and the methods used by the authority to determine that share for that period.

(6) Enter in column (6), opposite the name of each school, the planned expenditure per pupil at the school calculated by dividing the amount entered in accordance with note (5) by the pupil number for the school stated in accordance with note (3).

(7) Enter in column (7), opposite the name of each school, the amount of that part of the school’s budget share for the full year which results from the application of the allocation formula in relation to the school’s estimated need to make special educational provision.

(8) Enter in these boxes in each of columns (3) to (7) the aggregate of the numbers entered in each of those columns in respect of primary schools.

(9) Enter in these boxes in each of columns (3) to (7) the aggregate of the numbers entered in each of those columns in respect of secondary schools.

(10) Enter in these boxes in each of columns (3) to (7) the aggregate of the numbers entered in each of those columns in respect of special schools.

(11) Enter in these boxes in each of columns (3), (4), (5) and (7) the aggregates of the numbers entered in each of those columns in accordance with notes (8), (9) and (10).

SCHEDULE 3

Regulation 4(c)

FORM OF PART 3 OF BUDGET STATEMENT

Part 3 of a budget statement (information about the allocation formula) shall be in the following form (including the notes).

LEA _____ YEAR (1)

Section 52 Budget Statement Table 3: Formula Factors (2)

3a PRIMARY AND SECONDARY SCHOOLS

(A) Pupil-led funding (4)

Factor Name (5) Age weighted funding	Year Group (6)	Pupil (7) Numbers	Funding (8) per Pupil £	Funds (9) Allocated £000	% of primary (10) and secondary schools budgets
Weighting Ratios (11) <i>Age</i> <i>Nursery Education</i> <i>Sixth Form Subject</i>					
Totals (12)	Primary				
	Secondary				
	Total				
Method (13) <i>Narrative to include method of pupil count and count date(s).</i>					

Analysis of the totals (note 12) of Funds Allocated (note 9)

Classes or Descriptions of Expenditure (14)	Funds Allocated £000
Primary	
Secondary	
Total	

Pupil led SEN funding (15)

Pupils without statements

Factor Name (16)	Pupil (17) Numbers	Funding (18) per Pupil £	Funds (19) Allocated £000	% of primary (20) and secondary schools budgets
Totals (21)	Primary			
	Secondary			
	Total			
Method (22) <i>Narrative defining factors.</i>				

Pupils with Statements

Factor Name (23)	Pupil (24) Numbers	Funding (25) per Pupil £	Funds (26) Allocated £000	% of primary (27) and secondary schools budgets
Totals (28)	Primary			
	Secondary			
	Total			
Method (29) <i>Narrative defining factors.</i>				

Primary and secondary pupil-led SEN funding totals

Totals (30)	Primary			
	Secondary			
	Total			

(B) SEN funding treated as pupil-led (31)

Place-led SEN funding

Factor Name (32)	Place (33) Numbers	Funding (34) per place £	Funds (35) Allocated £000	% of primary (36) and secondary schools budgets
Totals (37)	Primary			
	Secondary			
	Total			
Method (38) <i>Narrative defining factors.</i>				

Other SEN funding treated as pupil-led

Factor Name (39)	Type (40)	Units (41)	Funding (42) per unit £	Funds (43) Allocated £000	% of primary (44) and secondary schools budgets
Totals (45)	Primary				
	Secondary				
	Total				
Method (46) <i>Narrative defining factors.</i>					

Total primary and secondary (47) funds allocated according to pupil numbers or counted as pupil led		Primary			
		Secondary			
		Total			

(C) Other funding (48)

Additional Educational Needs Factors

Factor Name (49)	Type (50)	Number (51)	Rate (52) £	Funds (53) Allocated £000
Totals (54)			Primary	
			Secondary	
			Total	
Method (55) <i>Narrative defining factors.</i>				
Total funds (56) allocated on AEN factors			Primary	
			Secondary	
			Total	

Site specific factors

Factor Name (57)	Type	Number	Rate £	Funds Allocated £000
Totals			Primary	
			Secondary	
			Total	
Method <i>Narrative defining factors.</i>				
Total primary and secondary funds allocated on site specific factors			Primary	
			Secondary	
			Total	

School specific factors

Factor Name (58)	Type	Number	Rate £	Funds Allocated £000
Totals			Primary	
			Secondary	
			Total	
Method <i>Narrative defining factors.</i>				
Total primary and secondary funds allocated for school specific factors			Primary	
			Secondary	
			Total	

Budget adjustments

Factor Name (59)	Type	Number	Rate £	Funds Allocated £000
<i>Redetermination in-year including contingency</i>				
<i>Prior Year adjustments</i>				
<i>Excluded Pupils</i>				
Totals			Primary	
			Secondary	
			Total	
Method <i>Narrative defining factors.</i>				
Total primary and secondary funds allocated for budget adjustment factors			Primary	
			Secondary	
			Total	
Total primary and secondary funds (60) allocated for other factors			Primary	
			Secondary	
			Total	
Additional Funding to schools which (61) were Grant-Maintained at 31 March 1999			Primary	
			Secondary	
			Total	
D Total funds allocated to primary and secondary schools (62)			Primary	
			Secondary	
			Total	

3b SPECIAL SCHOOLS (s3)

A Place-led funding (s4)

Factor Name (s5)	Place (s6) Numbers	Funding (s7) per Place £	Funds (s8) Allocated £000
Totals (s9)			
Method (s10)			

B Pupil-led funding (s11)

Factor Name (s12)	Year/Age Group (s13)	Pupil (s14) Numbers	Funding (s15) per Pupil £	Funds (s16) Allocated £000
Age weighted funding				
Weighting Ratios (s17)				
Totals (s18)				
Method (s19) <i>Narrative to include method of pupil count and count date.</i>				

**Analysis of the totals (note s20) of Funds Allocated
(note s18)**

Classes or Descriptions of Expenditure		£000 (s23)
Place-led (s21)		
	Total	
Pupil-led (s22)		
	Total	
Total special school funds allocated according to pupil numbers or counted as pupil-led (s24)		

C OTHER FACTORS (s25)

Additional Education Needs Factors

Factor Name (s26)	Number (s27)	Rate (s28) £	Funds (s29) Allocated £000
Method (s30) <i>Narrative defining factors.</i>			
Total funds allocated on AEN factors (s31)			

Site specific factors

Factor Name (s32)	Number	Rate £	Funds Allocated £000
Method <i>Narrative defining factors.</i>			
Total funds allocated on site specific factors			

School specific factors

Factor Name (s33)	Number	Rate £	Funds Allocated £000
Method <i>Narrative defining factors.</i>			
Total funds allocated for school specific factors			

Budget adjustments (s34)

Factor Name (s35)	Funds (s36) Allocated £000
<i>Redetermination in-year including contingency</i> <i>Prior Year adjustments</i> <i>Excluded Pupils</i>	
Method (s37) <i>Narrative defining factors.</i>	
Total funds allocated for budget adjustment factors (s38)	
Total special school funds (s39) allocated for non pupil-led factors	
D Total funds allocated (s40) to special schools	
3c. TOTAL FUNDS ALLOCATED TO ALL SCHOOLS (s41)	

NOTES TO PART 3

- The numbered notes below refer to the items on the tabular form bearing the corresponding number or letter and number. Where an authority do not intend to make any financial provision for any matter listed on the form a zero should be entered at the appropriate place.
- For the purposes of Part 3, a middle school shall be treated as a primary school or as a secondary school, as the case may be, according as to how the school is to be treated by the authority for the purpose of determining its budget share under the authority's allocation formula.

1. The name of the authority and the financial year to which the budget statement relates must appear at the top of the form.

2. A general heading for the factors to be used to allocate the ISB.

3a PRIMARY AND SECONDARY SCHOOLS

3. A general heading for the schools to which this section of the table relates.

A PUPIL-LED FUNDING

4. A sub-heading for the factors which allocate the ISB by reference to the numbers of registered pupils at primary and secondary schools and their ages (or age group or year group to which they belong), their attendance at a nursery class, their subjects of study or any special educational needs they may have or are to be treated as having for the purposes of the application of the allocation formula, so that each pupil within a given category attracts equal amounts regardless of the school which he attends.

5. Enter in this column (5) each factor in accordance with which amounts are allocated to primary and secondary schools by reference to age, age group, year group or subject taught.

6. Enter in this column (6), opposite each factor in column (5), and in ascending order each relevant year, age group or year group applicable in accordance with the allocation formula for primary and secondary schools, specifying separately any specific separate categories for pupils in nursery classes or for those funded according to the subject being studied. Where the number of pupils in nursery classes is weighted then the weightings must be shown and a note provided to explain whether numbers are the actual numbers or based on full-time equivalents. Where full-time equivalents are used in the calculation, the actual numbers must also be provided in a separate note.

7. Enter in this column (7), opposite each entry in column (6), the total number of registered pupils in that year or, age group or year group at primary and secondary schools taken into account in the allocation formula pursuant to regulation 11 of the 1999 Regulations but ignoring any weighting in accordance with paragraph (7) of that regulation or any adjustment under paragraph (8) of that regulation.

8. Enter in this column (8), opposite each entry in column (6), the amount attributed to each pupil in that year, age group or year group.

9. Enter in this column (9), opposite each entry in column (6), the amounts produced by multiplying the amount in column (8) by the number in column (7).

10. Enter in this column (10) the aggregates of the amounts in column (9) separately for primary and secondary schools and then combined, expressed as percentages of the amount referred to in Section D (total amount of funding allocated to primary and secondary schools).

11. Enter in this column (11) the amounts which represent the weighting given to pupil numbers according to age (including key stage or year group), whether a pupil is provided with nursery education, or the subject or course of study in the case of pupils in a sixth form.

12. Enter here the aggregate of the numbers in column (7), the aggregate of the amounts in column (9) and the aggregate of the percentages in column (10), separately for primary and secondary schools and give a total.

13. Enter in this line (13) the description of each factor in column (5). The narrative must include the full methodology of the factor including the method of counting pupils and the relevant dates used.

14. Enter here any funding for school meals which is included in column (9), separately for primary and secondary schools, giving the amounts allocated in respect of each, and then give a total for both primary schools and secondary schools.

15. **Pupil-led SEN funding.** A sub-heading for the factors which allocate the ISB by reference to the numbers of registered pupils at primary and secondary schools and any special educational needs they may have or are to be treated as having for the purposes of applying the allocation formula (but excluding any factors where expenditure may be allocated otherwise than on the basis of an equal amount for each pupil to whom the factor applies).

Pupils without statements

16. Enter in this column (16) each factor in accordance with which equal amounts are attributed to registered pupils without statements at primary and secondary schools who have special educational needs, or who are treated as having such needs.

17. Enter in this column (17), opposite each factor in column (16), the total number of registered pupils at primary and secondary schools to which the factor applies taken into account in the allocation formula pursuant to regulation 11 of the 1999 Regulations but ignoring any weighting in accordance with paragraph (7) of that regulation or any adjustment under paragraph (8) of that regulation.

18. Enter in this column (18), opposite each factor in column (16), the amount attributed to each pupil to whom the factor applies.

19. Enter in this column (19), opposite each factor in column (16), the amounts produced by multiplying the amount for that factor in column (18) by the number for that factor in column (17).

20. Enter in this column (20) the aggregate of the amounts in column (19), separately for primary and secondary schools and then combined, expressed as percentages of the amount referred to in Section D (total amount of funding allocated to primary and secondary schools).

21. For the factors in column (16), enter the aggregate of the numbers in column (17), the aggregate of the amounts in column (19), and the aggregate of the percentages in column (20), separately for primary and secondary schools and give a total. The funding entered here must not exceed 5% of the total funding allocated to primary and secondary schools (as recorded in Section D). Any special educational needs' funding for pupils without statements in excess of this percentage must be entered in Section C even if it is pupil-led.

22. Enter in this line (22) the description of each factor in column (16). The narrative must include the full methodology of the factor.

Pupils with statements

23. Enter in this column (23) each factor in accordance with which equal amounts are attributed to registered pupils with statements at primary and secondary schools.

24. Enter in this column (24), opposite each factor in column (23), the total number of registered pupils at primary and secondary schools to which the factor applies taken into account in the allocation formula pursuant to regulation 11 of the 1999 Regulations but ignoring any weighting in accordance with paragraph (7) of that regulation or any adjustment under paragraph (8) of that regulation.

25. Enter in this column (25), opposite each factor in column (23), the amount attributed to each pupil to whom the factor applies.

26. Enter in this column (26), opposite each factor in column (23), the amounts produced by multiplying the amount for that factor in column (25) by the number in column (24).

27. Enter in this column (27) the aggregate of the amounts in column (26) separately for primary and secondary schools and then combined, expressed as percentages of the amount referred to in Section D (total amount of funding allocated to primary and secondary schools).

28. Enter here the aggregate of the numbers in column (24), the aggregate of the amounts in column (26) and the aggregate of the percentages in column (27), separately for primary and secondary schools and give a total.

29. Enter in this line (29) the description of each factor in column (23). The narrative must include the full methodology of the factor.

Primary and secondary pupil-led SEN funding totals

30. Enter here the aggregate of the entries in lines (21) and (28) separately for primary and secondary schools and in total.

B SEN FUNDING TREATED AS PUPIL-LED

31. A sub-heading for the factors (other than those referred to in Section A) which allocate the ISB on the basis of the relative needs of individual primary and secondary schools to incur expenditure in making special educational provision for pupils with statements: Provided that the 1999 Regulations permit this expenditure to be counted towards any minimum proportion of the primary and secondary school share of the ISB which the authority are required under those Regulations to allocate in accordance with any specified factor or combination of factors.

Place-led SEN funding

32. Enter in this column (32) each factor in accordance with which amounts are allocated to primary and secondary schools by reference to the numbers and kinds of places they provide for pupils with statements.

33. Enter in this column (33), opposite each factor in column (32), the total number of places at primary and secondary schools to which the factor applies.

34. Enter in this column (34), opposite each factor in column (32), the amount attributed to each place to which the factor applies.

35. Enter in this column (35), opposite each factor in column (32), the amounts produced by multiplying the amount for each place in column (34) by the number of places in column (33).

36. Enter in this column (36) the aggregate of the amounts in column (35), expressed as percentages of the amount referred to in Section D (total amount of funding allocated to primary and secondary schools).

37. Enter here the aggregate of the numbers in column (33), the aggregate of the amounts in column (35) and the aggregate of the percentages in column (36), separately for primary and secondary schools and give a total.

38. Enter in this line (38) the description of each factor in column (32). The narrative must include the full methodology of the factor.

Other SEN funding treated as pupil-led

39. Enter in this column (39) each factor in accordance with which amounts are allocated to primary and secondary schools other than by reference to the numbers and kinds of places they provide for pupils with statements.

40. Enter in this column (40), opposite each factor in column (39), a description of the unit of measurement, formula or method by which amounts are allocated by that factor.

41. Enter in this column (41), opposite each unit of measurement described in column (40), the number of units in question.

42. Enter in this column (42), opposite each unit of measurement described in column (40), the amount attributable to each unit.

43. Enter in this column (43), opposite each unit of measurement described in column (40), the amount produced by multiplying the amount in column (42) attributable to each unit of measurement by the number of such units in column (41) or, where the allocation formula does not provide for units of measurement, the amount allocated by the formula or method, for the purposes of all primary and secondary schools.

44. Enter in this column (44) the aggregate of the amounts in column (43), expressed as percentages of the amount referred to in Section D (total amount of funding allocated to primary and secondary schools).

45. Enter here the aggregate of the numbers in column (41), the aggregate of the amounts in column (43) and the aggregate of the percentages in column (44), separately for primary and secondary schools and give a total.

46. Enter in this line (46) the description of each factor in column (39). The narrative must include the full methodology of the factor.

Total primary and secondary funds allocated according to pupil numbers or treated as pupil-led

47. Enter here the aggregate of the entries in lines 30 and 37 separately for primary and secondary schools and in total.

C OTHER FUNDING

48. A sub-heading for the factors which allocate the ISB by reference to factors other than those referred to in Sections A and B. All factors in this section must be allocated to one of the following groups:

Additional educational needs,

Site specific,

School specific, or

Budget adjustment

Additional educational needs factors

49. Enter in this column (49) each factor in accordance with which amounts are allocated to primary and secondary schools for additional educational needs.

50. Enter in this column (50), opposite each factor in column (49), a description of the unit of measurement, formula or method by which amounts are allocated by that factor.

51. Enter in this column (51), opposite each unit of measurement described in column (50), the number of units in question.

52. Enter in this column (52), opposite each unit of measurement described in column (50), the amount attributable to that unit.

53. Enter in this column (53), opposite each unit of measurement in column (50), the amount produced by multiplying the amount in column (52) attributable to each unit of measurement by the number of such units in column (51) or where the allocation formula does not provide for units of measurement, the amount allocated by the formula or method, for the purposes of all primary and secondary schools.

54. Enter here the aggregate of the amounts in column (53), separately for primary and secondary schools and give a total.

55. Enter in this line the description of each factor. The narrative must include the full methodology of the factor.

56. Enter here the aggregate of the amounts in column (53) for primary and secondary schools and give a total.

Site specific factors

57. Enter in this column (57) each factor in accordance with which amounts are allocated to primary and secondary schools by reference to a school's buildings or grounds. Repeat the format specified in notes 50 to 56 for these site specific factors.

School specific factors

58. Enter in this column (58) each factor in accordance with which amounts are allocated to primary and secondary schools by reference to a school's characteristics. Include any adjustments to reflect retrospective pupil number adjustments including excluded pupils. Repeat the format specified in notes 50 to 56 for these school specific factors.

Budget adjustments

59. Enter in this column (59) each factor in accordance with which amounts are allocated to primary and secondary schools pursuant to regulation 16, 19 or 20 of the 1999 Regulations. Repeat the format specified in notes 50 to 56 for these budget adjustments.

60. Enter in this column (60) the aggregate of the amounts for additional educational needs, site specific, school specific and budget adjustment factors entered in each case in accordance with note 56 separately for primary and secondary schools and give a total.

61. Enter here any additional funding paid only to schools which were grant-maintained schools immediately before 1st April 1999 in respect of planned expenditure of any of the descriptions referred to in paragraphs 23, 25, 29, 39 and 42 of Schedule 2 to the 1999 Regulations.

D TOTAL AMOUNT ALLOCATED TO PRIMARY AND SECONDARY SCHOOLS

62. Enter here in Section D the aggregate of the amounts entered in accordance with notes 47, 60 and 61 separately for primary and secondary schools and in total.

3b SPECIAL SCHOOLS

s3 A general heading for the schools to which this section of the table relates.

A Place-led funding

s4 A sub-heading for the factors which allocate the ISB by reference to the numbers and kinds of places special schools provide.

s5 Enter in this column (s5) each factor in the allocation formula in accordance with which amounts are allocated to special schools by reference to the numbers and kinds of places they provide.

s6 Enter in this column (s6), opposite each factor in column (s5), the total number of places to which that factor applies.

s7 Enter in this column (s7), opposite each factor in column (s5), the amount attributed to each place.

s8 Enter in this column (s8), opposite each factor in column (s5), the amounts produced by multiplying the amount in column (s7) by the number in column (s6).

s9 Enter in this line the aggregate of the numbers in column (s6) and the aggregate of the amounts in column (s8).

s10 Enter in this line the description of each factor in column (s5). The narrative must include the full methodology of the factor.

B Pupil-led funding

s11 A sub-heading for the factors which allocate the ISB by reference to the numbers of registered pupils at special schools and their ages (or age group or year group to which they belong), or any special educational needs they may have or are to be treated as having for the purposes of the application of the allocation formula.

s12 Enter in this column (s12) each factor in accordance with which amounts are allocated to special schools by reference to the numbers and kinds of pupils at the school.

s13 Enter in this column (s13) in ascending order each relevant age, age group or year group applicable in accordance with the allocation formula for the authority's special schools.

s14 Enter in this column (s14), opposite each entry in column (s13), the total number of registered pupils at special schools to whom the factor in column (s12) applies.

s15 Enter in this column (s15), opposite each entry in column (s13), the amount attributed to each pupil to whom the factor in column (s12) applies.

s16 Enter in this column (s16), opposite each entry in column (s13), the amounts produced by multiplying the amount in column (s15) by the number in column (s14).

s17 Enter in this column (s17) the amounts which represent the weighting given to pupil numbers according to age (including key stage or year group) weighting ratios used by the authority in the financial year in question.

s18 Enter the aggregate of the numbers in column (s14) and the aggregate of the amounts in column (s16).

s19 Enter in this line the description of each factor in column (s12). The narrative must include the full methodology of the factor including the method of counting pupils and the relevant dates used where appropriate. Worked examples must be provided, either in this line or as part of the Annex.

s20 A heading for funding delegated to special schools for the items referred to in notes s21 and s22 which is included in place-led or pupil-led funding above.

s21 Enter here any funding for school meals which is allocated to schools as part of place-led funding.

s22 Enter here any funding for school meals which is allocated to schools as part of pupil-led funding.

s23 Enter in this column (s23) opposite the item listed as place-led and pupil-led in columns s21 and s22 the amounts for that item included in the aggregate amounts for columns (s8) and (s16) respectively, and give totals for place-led and pupil-led funding.

s24 Enter here the aggregate of the amounts in columns (s8) and (s16).

C Other factors

s25 A sub-heading for the factors which allocate the ISB to special schools otherwise than by reference to the numbers of places provided, or registered pupils at such schools. All factors in this Section must be allocated to one of the following groups:

Additional educational needs,

Site specific,

School specific, or

Budget adjustment.

Additional educational needs factors

s26 Enter in this column (s26) each factor in accordance with which amounts are allocated for additional educational needs.

s27 Enter in this column (s27), where appropriate, opposite each factor in column (s26) the number of units of measurement in respect of the factor.

s28 Enter in this column (s28), opposite each factor in column (s26), the amount attributable to each unit of measurement in column (s27).

s29 Enter in this column (s29), opposite each factor in column (s26), the amount produced by multiplying the amount for that factor in column (s28) by the number of units for that factor in column (s27) or, where the allocation formula does not provide for units of measurement, the amount for that factor for the purposes of all special schools.

s30 Enter in this line the description of each factor in column (s26). The narrative must include the full methodology of the factor.

s31 Enter here the aggregate of the amounts in column (s29).

Site specific factors

s32 Enter in this column (s32) each factor in accordance with which amounts are allocated by reference to a special school's buildings or grounds. Repeat the format specified in notes s27 to s31 for these site specific factors.

School specific factors

s33 Enter in this column (s33) each factor in accordance with which amounts are allocated by reference to a school's characteristics. Repeat the format specified in notes s27 to s31 for these school specific factors.

Budget adjustments

s34 A heading for the budget adjustment type factors appearing below.

s35 Enter in this column (s35) each factor in accordance with which amounts are allocated to special schools pursuant to regulation 16, 19 or 20 of the 1999 Regulations (budget adjustments).

s36 Enter in this column (s36), opposite each factor in column (s35), the total amount for that factor for the purposes of all special schools.

s37 Enter in this line the description of each factor in column (s35). The narrative must include the full methodology of the factor.

s38 Enter here the aggregate of the amounts in column (s36).

s39 Enter here the aggregate of the amounts for additional educational needs, site specific, school specific and budget adjustment factors entered in accordance with notes s29 and s36.

D Total funds allocated to special schools

s40 Enter here the aggregate of the amounts entered in accordance with notes s24 and s39.

3c TOTAL FUNDS ALLOCATED TO ALL SCHOOLS

Enter here the aggregate of the amounts entered in accordance with notes 62 and s40.

ANNEX TO PART 3

No form is prescribed for the Annex to Part 3. An authority may include in this Annex any relevant information in addition to that already required by these Regulations to be included in the table in Part 3 or where there is insufficient space in that table.

Any discrepancy between the amounts allocated to schools shown in this Part and the amount of the ISB shown in Part 1 must be explained fully in this Annex.

SCHEDULE 4

Regulation 4(d)

The authority shall set out in respect of each school which they maintain those factors in Part 3 of the authority's budget statement which apply in respect of that school together with such other information referred to in that Part as applies in relation to the application of those factors to that school. The name of the authority and the financial year to which the budget statement relates must appear at the top of the form.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which are made under section 52 of the School Standards and Framework Act 1998, apply to local education authorities (LEAs) in Wales. The Regulations specify the information about LEAs expenditure on education which must be contained in the statement of planned expenditure “budget statement” which each LEA are required to prepare before the beginning of each financial year under subsection (1) of section 52. The Regulations replace the Education (School Financial Statements) (Prescribed Particulars Etc.) Regulations 1995.

Every budget statement must be prepared in four parts as follows—

- (a) *Part 1*, in the form and containing particulars of expenditure at LEA-level specified in Schedule 1;
- (b) *Part 2*, in the form and containing particulars of planned expenditure for individual schools specified in Schedule 2;
- (c) *Part 3*, in the form and containing the information with respect to the methodology for determining schools’ budget shares specified in Schedule 3; and
- (d) *Part 4*, containing the information with respect to the budget share of each of the authority’s schools specified in Schedule 4.

See regulation 4.

The regulations also provide for the manner and time of publication of budget statements—see regulations 5–8.

£4.50

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under the authority and superintendence of Carol Tullo,
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Acts of Parliament

WO 4377 3/99 ON (MFK)