

STAFFORDSHIRE COUNTY COUNCIL

SCHEME FOR FINANCING SCHOOLS

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References throughout this scheme to:

“the Act” are to the School Standards and Framework Act 1998

“the authority” means the local authority

“the Regulations” are to the School Finance (England) Regulations 2012 made under the Act.

SECTION 1: INTRODUCTION

1.1 The Funding Framework

The funding framework which replaces Local Management of Schools is based on the legislative provisions in sections 45-53 of the Act.

Under this legislation, local authorities determine for themselves the size of their schools budget and their non-schools education budget – although at a minimum an authority must appropriate its entire Dedicated Schools Grant to their schools budgets. The categories of expenditure which fall within the two budgets are prescribed under regulations made by the Secretary of State, but included within the two, taken together, is all expenditure, direct and indirect, on an authority's maintained schools except for capital and certain miscellaneous items.

Authorities may deduct funds from their schools budget for purposes defined in regulations made by the Secretary of State under s.45A of the Act (the centrally retained expenditure). The amounts to be deducted for these purposes are decided by the authority concerned, subject to any limits or conditions prescribed (including gaining the approval of their schools forum or the Secretary of State in certain instances) as prescribed by the Secretary of State. The balance of the schools budget left after deduction of centrally retained funds is termed the Individual Schools Budget (ISB). Expenditure items in the non-schools education budget must be retained centrally (although earmarked allocations may be made to schools).

Local authorities must distribute the ISB amongst their maintained schools using a formula which accords with regulations made by the Secretary of State, and enables the calculation of a budget share for each maintained school. This budget share is then delegated to the governing body of the school concerned, unless the school is a new school that has not yet received a delegated budget, or the right to a delegated budget has been suspended in accordance with s.51 of the Act. The financial controls within which delegation works are set out in a scheme made by the authority in accordance with s.48 of the Act and regulations made under that section. All proposals to revise the scheme must be approved by the schools forum, though the authority may apply to the Secretary of State for approval in the event of the forum rejecting a proposal or approving it subject to modifications that are not acceptable to the authority.

Subject to provisions made by or under the scheme, governing bodies of schools may spend such amounts of their budget shares as they see fit for any purposes of their school and for any additional purposes prescribed by the Secretary of State in regulations made under s.50 of the Act.

An authority may suspend a school's right to a delegated budget if the provisions of the authority's financial scheme (or rules applied by the scheme) have been substantially or persistently breached, or if the budget share has not been managed satisfactorily. A school's right to a delegated budget share may also be suspended for other reasons (schedule 17 to the Act).

Each authority is obliged to publish a statement each year setting out details of its planned schools budget and other expenditure on children's services, showing the amounts to be centrally retained, the budget share for each school, the formula used to calculate those budget shares, and the detailed calculation for each school. After each financial year the authority must publish a statement showing out-turn expenditure at both central level and for each school, and the balances held in respect of each school.

The detailed publication requirements for financial statements are set out in directions issued by the Secretary of State, but each school must receive a copy of each year's budget and out-turn statements so far as they relate to that school or central expenditure.

1.2 The role of the scheme

This scheme sets out the financial relationship between the authority and the maintained schools that it funds. It contains requirements relating to financial management and associated issues, which are binding on both the authority and on the schools.

1.2.1 Application of the scheme to the authority and maintained schools

This scheme applies to all community, nursery, voluntary, foundation, community special or foundation special schools maintained by the authority. The names of the schools to which this scheme applies are contained in Annex A.

1.3 Publication of the scheme

Regulations require an authority to publish their scheme and any revisions to it on a website accessible to the general public, by the date that any revisions come into force, together with a statement that the revised scheme comes into force on that date.

1.4 Revision of the scheme

Any proposed revisions to the scheme will be the subject of consultation with the governing body and the headteacher of every school maintained by the authority before they are submitted to schools forum for their approval.

All proposed revisions must be submitted to the schools forum for their approval. Where the schools forum does not approve them or approves them subject to modifications which are not acceptable to the authority, the authority may apply to the Secretary of State for approval.

1.5 Delegation of powers to the headteacher

Each governing body must consider the extent to which it wishes to delegate its financial powers to the headteacher, other members of staff, governing body committees or individual governors and to record such decisions (and any revisions) in the minutes of the governing body in accordance with Financial Regulations for Schools.

Under normal circumstances the headteacher would act as the focal point for ensuring proper administration and control of financial procedures. The first formal budget plan of each financial year must be approved by the governing body or by a committee of the governing body.

1.6 Maintenance of schools

The authority is responsible for maintaining the schools covered by the scheme, and this includes the duty of defraying all the expenses of maintaining them (except in the case of a voluntary aided school where some of the expenses are, by statute, payable by the governing body). Part of the way an authority maintains schools is through the funding system put in place under sections 45 to 53 of the Act.

SECTION 2: FINANCIAL CONTROLS

2.1 Application of financial controls to schools

In managing their delegated budgets schools must abide by the authority's requirements on financial controls, systems and monitoring. Some of these are directly referred to in this scheme while others are included in the following documents :-

- Financial Regulations for Schools
- Procurement Regulations for Schools
- Local Chequebook Management Scheme
- The Disclosure of Pecuniary Interests
- VAT for Schools
- Deferred Capital Payments Scheme
- Integrity in Staffordshire
- Public Interest Disclosures – Policy Guidance and Procedures
- Computer Security Policy
- Guidance on the Administration of Imprest Accounts
- Insurance Delegation Scheme
- Licensed Deficit Scheme

2.1.2 Provision of financial information and reports

The Director of Finance and Resources is required to produce the authority's accounts in accordance with statutory requirements and statements of standard accounting practice. Schools must keep sets of accounts in the format prescribed by the authority and maintain internal budgetary control systems and controls, in order to produce accounts that will integrate with those for the authority as a whole. Accounts, financial records and prime documents must be kept in a suitable place and condition for the statutory period of six years after the end of the financial year to which the records relate.

The authority also has a monitoring role to ensure that schools are effectively managing the resources delegated to them. All schools will be required to provide the authority with details of expected and actual expenditure and income in a form determined by the authority, but which as far as possible will take account of the Consistent Financial Reporting framework. This information will be required on a quarterly basis, unless the authority notifies the school in writing that in its view the school's financial position requires more frequent submission, the school is in its first year of operation or the school is part of an on-line financial accounting system operated by the authority. Schools electing to operate under the Local Chequebook Management Scheme must provide financial information in a form and at times determined by the authority in accordance with the requirements set out in the Local Chequebook Management Scheme for the purposes of reclaiming VAT.

These provisions apply equally to earmarked funds devolved to schools from time to time. The Director of Finance and Resources' accounts will be the prime accounting records of the authority.

2.1.3 Payment of salaries; payment of bills

The procedures for these will vary according to the choices schools make about the holding of bank accounts and the buying back of the authority's payroll and creditor payment facilities. The procedures that apply to the different choices made by schools are set out in the Financial Regulations for Schools and the Local Chequebook Management Scheme.

The authority places a heavy reliance upon the headteacher, or nominated officer, to ensure that relevant information is passed on in a timely, accurate manner for both the payment of salaries (where the authority administers payroll) and creditor payments. In the case of creditor payments, greater emphasis is now placed upon schools as a result of the Late Payment of Commercial Debts (Interest) Act 1998, which introduced a statutory right for businesses to claim interest on the late payment of commercial debts.

2.1.4 Control of assets

Each school must maintain an inventory of its moveable assets and set out the basic authorisation procedures for the disposal of assets. The format of the inventory for items over £1,000 and the basic authorisation procedures for the disposal of assets is as set out in the Financial Regulations for Schools. Schools are free to determine the format of their inventory for items below £1,000, but the format set out in Financial Regulations for Schools should be viewed as recommended guidance.

2.1.5 Accounting Policies (including year-end procedures)

Schools must abide by procedures issued by the authority from time to time in relation to accounting policies and year-end procedures.

The financial year for schools will operate from the 1st April to the 31st March.

Schools will be notified of the year-end accounting procedures as part of the closure of accounts programme in accordance with Financial Regulations for Schools.

2.1.6 Writing off of debts

Governing bodies are authorised to write off debts in respect of individual debtors provided such decisions are minuted in the meeting of the full governing body. Governing bodies will be required to follow the debt recovery procedures as outlined in the Financial Regulations. Where an individual debt exceeds £1,500 then the school must consult the Director of Finance and Resources before taking action to write off such a debt.

2.2 Basis of accounting

Reports and accounts furnished to the authority must be in accordance with the accounting rules adopted by the authority.

2.3 Submission of budget plans

The authority will provide each school with notification of its budget share for the forthcoming year as determined in accordance with the agreed formula by no later than 31st March. In-year adjustments to the budget share may be effected where: -

- (a) incorrect data has been used by, or submitted to, the authority; or
- (b) where unforeseen events result in significant additional costs being incurred by the school,

Each school is required to submit a budget plan to the authority as soon as possible, but by no later than the 31st May each year. The format of the budget plan will be set out in the budget notification form and will be determined by the authority, but will as far as possible take account of the Consistent Financial Reporting Framework. The budget plan must show the school's intentions for expenditure in the current financial year and the key assumptions underpinning the budget plan, including the use of estimated balances. The budget plan must be approved by the governing body or a committee of the governing body before submission.

The authority may also require the submission of revised plans where the authority deems it necessary. Such revised plans shall not be required at intervals of less than three months.

The authority will supply those schools using the authority's financial systems with all income and expenditure data that it holds and which is necessary to support efficient planning by schools. Schools will be provided with an annual statement advising when this data will be available through the year.

2.3.1 Submission of financial forecasts

Each school will also be required to submit a financial forecast covering each year of a multi year period for which schools have been notified of budget shares beyond the current year. This information will be used in conjunction with the authority's provisions on the control of surplus balances.

2.4 Efficiency and value for money

Schools must seek to achieve efficiencies and value for money, to optimise the use of their resources and to invest in teaching and learning, taking into account the authority's purchasing, tendering and contracting requirements.

It is for the headteacher and governors to determine at school level how to secure better value for money.

2.5 Virement

Schools are free to vire between non-earmarked budget heads for expenditure and income within their budget shares. Schools will be required to notify the authority of all virement within one month of the decision being made in a format that will be determined by the authority in accordance with Financial Regulations for Schools. Governors will be required to establish criteria for virement and the authorisation procedures should be formally set out in accordance with section 1.5 of this scheme.

2.6 Audit: General

Schools are required to co-operate both with auditors appointed by the authority (**internal audit**) and auditors appointed by the Audit Commission to audit the authority itself (**external audit**) and to provide access to the school's financial records.

With regard to **internal audit**, all schools come within the audit regime determined by the Director of Finance and Resources.

In relation to **external audit** all schools come within the regime as determined by the Audit Commission.

2.7 Separate external audits

In instances where a school wishes to seek an additional source of assurance at its own expense, a governing body is permitted to spend funds from its budget share to obtain external audit certification of its accounts, separate from any internal or external audit process. Notwithstanding this provision, the Director of Finance and Resources' financial records and accounts will be deemed to represent the prime accounting record. Where a school chooses to seek such an additional audit it does not remove the requirement that the school must also co-operate with the authority's internal and external auditors.

2.8 Audit of voluntary and private funds

In addition to the normal internal and external audits, schools must provide on request evidence of independent examination or audited certificate in respect of any voluntary and private funds they hold and of the accounts of any trading organisations controlled by the school. In addition schools will be required to demonstrate that they have submitted copies of the annual accounts of such funds to the governing body in accordance with Financial Regulations for Schools. Any other requirement as to the audit of such funds is a matter for those making the funds available, and any Charity Commission requirements.

2.9 Register of business and pecuniary Interests

The governing body of each school is required to establish a register that lists for each member of the governing body, the headteacher, and other school staff any business interests they or any member of their immediate family have; to keep the register up to date with notification of changes and through annual review of entries, and to make the register available for inspection by governors, staff and parents, the authority and internal and external auditors.

More detailed guidance on the declaration of pecuniary interests is found in the authority's Disclosure of Pecuniary Interest booklet.

2.10 Purchasing, tendering, sales and contracting requirements

Schools are required to abide by the authority's Financial Regulations and Procurement Regulations for Schools in respect of purchasing, tendering, sales and contracting matters. However, any section of the authority's Financial Regulations and Procurement Regulations for Schools shall not apply if it requires schools:

- (a) to do anything incompatible with any of the provisions of the scheme, or any statutory provision, or any EU Procurement Directive;
- (b) to seek Local Authority officer countersignature for any contracts for goods or services for a value below £60,000 in any one year;
- (c) to select suppliers only from an approved list; or
- (d) to seek fewer than three tenders or quotations in respect of any contract with a value exceeding £10,000 in any one year.

In addition to the above, schools are required to:-

- (a) have due regard to duties placed on the authority in relation to health and safety; and
- (b) assess in advance, where relevant, the health and safety competence of contractors, taking account of the authority's policies and procedures.

2.11 Application of contracts to schools

Schools have the right to opt out of authority-arranged contracts

Although governing bodies are empowered under paragraph 3 of schedule 1 to the Education Act 2002 to enter into contracts, in most cases they do so on behalf of the authority as maintainer of the school and the owner of funds in the budget share. But other contracts may be made solely on behalf of the governing body, when the governing body has clear statutory obligations, e.g. contracts made by aided or foundation schools for the employment of staff.

2.12 Central funds and earmarking

The authority is authorised to make sums available to schools from central funds, in the form of allocations that are additional to and separate from the schools' budget shares. Such earmarked funding from centrally retained funds is to be spent only on the purposes for which it is given, or on other budget heads for which earmarked funding is given, and is not to be vired into the school's budget share.

The authority will provide guidance on the financial administration and accounting procedures in respect of earmarked funding from time to time. Schools are required to maintain accounting procedures that demonstrate that these requirements have been complied with. The authority may require that earmarked funds must be returned to the authority if they are not spent in-year or in accordance with any other agreed timetable.

The authority will not make any deduction in respect of interest costs to the authority, from payments to schools in respect of devolved specific or special grants forwarded to the authority on behalf of schools.

2.13 Spending for the purposes of the school

The governing body is free to spend budget shares "for the purposes of the school", subject to any provisions of this scheme. In addition the following restriction shall apply:

- (a) The governing body may not enter into any hire purchase or other credit arrangement that falls within the definition of Capital Related Expenditure as determined by the Department of the Environment, Transport and Regions.

Amounts spent by the governing body on community facilities or services under s.27 of the Education Act 2002 will be treated as if spent for any purposes of the school. This allows the school to spend its budget on pupils who are on the roll or another maintained school or where the service provided does not have an educational benefit.

2.14 Capital spending from budget shares

The governing body is permitted to use their budget shares to meet the cost of expenditure of a capital nature on the school premises or equipment. This includes expenditure by the governing body of a voluntary aided school on work that is their responsibility under paragraph 3 of schedule 3 of the Act. However, the governing body must notify the authority in its Budget Notification Form submission of any capital expenditure exceeding £15,000 to be met from its budget share and it must take into account any advice given by the authority as to the merits of the proposed expenditure, which will reflect school based AMP priorities and other guidance contained in the "Property Handbook for Schools".

Where the authority owns the premises or the school has voluntary controlled status then the governing body must seek the consent of the authority to the proposed works to ensure compliance with current School Premises Regulations and DfE Construction Standards and health and safety legislation, but such consent will only be withheld if the proposals do not comply with current health and safety requirements.

In voluntary aided schools, grant aid returned to governors for projects financed from delegated budgets, must be transferred back to the budget share.

2.15 Notice of concern

The authority may issue a notice of concern to the governing body of any school it maintains where, in the opinion of the Director of Finance and Resources and the Director for People and Deputy Chief Executive, the school has failed to comply with any provisions of the scheme, or where actions need to be taken to safeguard the financial position of the authority or the school.

Such a notice will set out the reasons and evidence for it being made and may place on the governing body restrictions, limitations or prohibitions in relation to the management of funds delegated to it. These may include :-

- insisting that relevant staff and governors undertake appropriate training to address any identified weaknesses in the financial management of the school;
- insisting that an appropriately trained/qualified person chairs the finance committee of the governing body;
- placing more stringent restrictions or conditions on the financial management of a school than the scheme requires for all schools – such as the provision of monthly accounts to the local authority;
- insisting on regular financial monitoring meetings at the school attended by authority officers;
- requiring a governing body to buy into an authority's financial management and/or HR systems;
- imposing restrictions or limitations on the manner in which a school manages extended school activity funded from within its delegated budget share – for example by requiring a school to submit income projections and/or financial monitoring reports on such activities; and

The notice will clearly state what these requirements are and the way in which and the time by when such requirements must be complied with in order for the notice to be withdrawn. It will also state the actions that the authority may take where the governing body fails to comply with the notice.

The schools forum (or committee thereof) will act as arbitrator in relation to any dispute relating to an issued notice.

2.16 Schools Financial Value Standard (SFVS)

All authority maintained schools (including nursery schools and Pupil Referral Units (PRUs) that have a delegated budget) must demonstrate compliance with the Schools Financial Value Standard (SFVS) and complete the assessment form on an annual basis. It is for the school to determine at what time in the year they wish to complete the form.

Governors must demonstrate compliance through the submission of the SFVS assessment form signed by the Chair of Governors. This form must include a summary of remedial actions with a clear timetable, ensuring that each action has a specified deadline and an agreed owner. Governors must monitor the progress of these actions to ensure that all actions are cleared within specified deadlines.

Maintained schools that did not achieve the Financial Management Standard in Schools (FMSiS) must submit the form to the local authority before 31 March 2012, and annually thereafter.

All other maintained schools with a delegated budget must submit the form to the local authority before 31 March 2013 and annually thereafter.

2.17 Fraud

All schools must have a robust system of controls to safeguard themselves against fraudulent or improper use of public money and assets.

The governing body and headteacher must inform all staff of school policies and procedures related to fraud and theft, the controls in place to prevent them; and the consequences of breaching these controls. This information must also be included in induction for new school staff and governors.

SECTION 3: INSTALMENTS OF THE BUDGET SHARE; BANKING ARRANGEMNTS

3.1 Frequency of instalments

Advances to all chequebook schools will be made on a monthly basis although an initial advance will be made available on the first banking day in April in each financial year. A non-chequebook school may draw upon its entire budget at the start of the financial year subject to the provision that there is no significant change in the traditional spending profile of the school.

3.2 Proportion of budget share payable at each instalment

There will be a single payment to schools of 1/12 of the non-employee proportion of the budget share on the first banking day in April. Unless there is mutual agreement to the contrary, further advances will be made on the 15th day of each month (or next earliest banking day) based on 1/12th of the remainder of the budget (excluding employee costs for the reduced scheme). Where schools choose the full scheme option, a further advance equal to 1/12 of the employee related budget will be made on the 15th day of April (or next earliest banking day). The remainder of the budget share will be made available in equal monthly instalments on the 15th day of each month (or earliest banking day). Further details are available in the Local Chequebook Management Scheme.

3.3 Interest clawback

The authority shall charge school budgets an amount equal to the estimated interest it has lost in making the budget share available in advance of the date it would otherwise have incurred expenditure. The charge, which will only be made in respect of employee related costs, will be calculated on a daily basis using the prevailing Bank of England base rate from the date of the advance to the date the authority would have otherwise incurred expenditure. Full details are set out in the Local Chequebook Management Scheme.

For non-employee costs, expenditure will be deemed to have been incurred evenly throughout the financial year. In recognition of this, save for the first instalment, advances are made mid-month, thus negating the need for interest claw back.

Schools opting for the full scheme may agree with the authority an alternative pattern of advances, which negates the need for an interest surcharge calculation.

3.3.1 Interest on late budget share payments

Where instalments of budget share are delayed through an error of the authority, then a calculation will be made in respect of loss of interest taking into account the full extent of the delay and applying the prevailing Bank of England base rate.

3.4 Budget shares for closing schools

Where approval to the discontinuation of a school has been secured, the budget share will be made available until closure, on a monthly basis net of estimated pay costs, even where some different basis was previously used.

3.5 Bank and building society accounts

Schools can choose to operate a full scheme covering all expenditure delegated or devolved to them through the budget share or other means. Alternatively, they may opt for a reduced scheme covering non-employee costs only.

All schools may elect to manage their school delegated budget through the Local Chequebook Scheme. Schools are free to open an external bank or building society account(s) into which their budget share instalments are paid. Where schools have such accounts they shall be allowed to retain all interest payable on the account unless they choose to have an account within an authority contract, which makes other provision.

If a school opens an external bank account, the authority will at the request of the school, transfer immediately to the account an amount agreed by both the school and the authority as the estimated surplus balance held by the authority in respect of the school's budget share, on the basis that there will be a subsequent correction when accounts for the relevant period are closed.

New bank account arrangements may only become operative from the 1st April or 1st September in any financial year. Owing to the need to establish appropriate systems and procedures that satisfy the authority's internal auditors, schools wishing to opt for local chequebook management must give the authority 3 months prior formal written notice, signed by the headteacher and Chair of Governors.

Schools without bank accounts at the start of the scheme cannot have one until any deficit balance is cleared; and any school requesting a bank account at a later date shall not be able to have one until any deficit is cleared.

3.5.1 Restrictions on accounts

Accounts may only be held for the purpose of receiving budget share payments at those banks and building societies identified in the Local Chequebook Management Scheme and consistent with the authority's Treasury Management policy. Schools must not place any monies in any account that involves any element of speculation, which could result in an actual loss of funds, however small.

All bank and building society accounts must be opened in the name of the school. Money held in local chequebook accounts remains authority property until spent (S 49 (5) of the Act). The account mandate must provide that the authority is the owner of the funds in the account; the authority is entitled to receive statements; the authority may take control of the account if the school's right to a delegated budget is suspended by the authority.

Any school closing an account used to receive its budget share and opening another is free to choose the new bank or building society subject to prior confirmation from the Director of Finance and Resources.

All schools opting for local cheque book management must adhere to the requirements that are set out within the authority's Local Chequebook Management Scheme.

3.6 Borrowing by schools

Governing bodies may borrow money only with the written permission of the Secretary of State, but this provision does not apply to loan schemes run by the authority (see section 4.10).

Schools cannot use credit cards as they are regarded as a form of borrowing. However, schools are encouraged to use procurement cards as these are a useful means of facilitating electronic purchases.

SECTION 4: THE TREATMENT OF SURPLUS AND DEFICIT BALANCES ARISING IN RELATION TO BUDGET SHARES

4.1 The right to carry forward surplus balances

Schools may carry forward from one financial year to the next any surplus or deficit in net expenditure relative to the school's budget share for the year plus or minus any balance brought forward from the previous year. Where a school chooses to use a local chequebook, the authority will transfer to the school's new bank account an amount equal to 75% of the estimated carry forward (for new accounts opened from 1st April) or the actual carry forward as at the immediate previous financial year end for accounts opened on 1st September. Transfers will be made on the effective date of the new bank accounts (i.e., 1st April or 1st September or closest banking day). For new accounts opened from 1st April, any carry forward balance will be paid or re-paid on 1st July or closest banking day.

4.2 Controls on surplus balances

Controls on surplus balances

Surplus balances held by schools as permitted under this scheme are subject to the following restrictions:-

- a. the authority shall calculate by 31 May each year the surplus balance, if any, held by each school as at the preceding 31 March. For this purpose the balance will be the recurrent balance as defined in the Consistent Financial Reporting Framework;
- b. the authority shall then deduct from the resulting sum any amounts which the governing body of the school has declared to be assigned for specific purposes permitted by the authority as listed below and which the authority is satisfied are properly assigned. To count as properly assigned, amounts must not be retained beyond the period stipulated for the purpose in question, without the consent of the authority. In considering whether any sums are properly assigned the authority may also take into account any previously declared assignment of such sums, but may not make any change in planned assignments to be the sole reason for considering that a sum is not properly assigned.
- c. if the result of steps a and b is a sum greater than 8% of the previous year's budget share (primary and special schools) or 6.5% (middle schools) or 5% (high schools), or £25,000 (where that is greater than any percentage threshold), then the authority shall deduct from the current year's budget share an amount equal to the excess. The previous year's budget share is defined as the Total Revenue Resources Allocation as initially allocated less any earmarked amounts.

Funds deriving from sources other than the authority will be taken into account in this calculation if paid into the budget share of the school, whether under provisions of this scheme or otherwise.

Funds held in relation to a school's powers under section 27 of the Education Act 2002 (community facilities) will not be taken into account, unless added to the budget share surplus by the school as permitted by the authority.

The total of any amounts deducted from schools' budget shares by the authority under this provision are to be applied to the schools' budget of the authority.

Appeals to any amount clawed back under this scheme will be heard by a sub-committee of the schools forum. Appeals will only be heard on the grounds that schools hold balances in accordance with one of the approved reasons under the scheme.

Approved List of Reasons for holding large balances:

- Where there is expenditure that has been committed by the end of the previous financial year by placing orders or employing staff prior to that date, but has not been charged to the previous financial year.
- Where a balance relates to earmarked external funding that has been received, but not yet spent, including parental contributions for a trip.
- Where a balance refers to monies held by a school on behalf of a cluster or group of schools.
- Where a balance refers to an allocation made late in the financial year and it has not been possible to spend the monies on the project identified by 31 March. A late allocation will generally be defined as after 1 January, but earlier allocations can be accepted in exceptional circumstances and with appropriate evidence as to the reason that the money has not been spent.

All such balances are held with the expectation that the amounts will be spent within 1 year.

4.3 Interest on surplus balances

Balances held in the authority's bank accounts on behalf of schools will attract interest in accordance with the authority's scheme for interest on balances. The arrangements made for the payment of interest will seek to ensure that the funds allocated to schools attract the most beneficial rate.

4.4 Obligation to carry forward deficit balances

Deficit balances will be carried forward by the deduction of the relevant amounts from the following year's budget share (see also 4.9) except where a licensed deficit agreement exists.

The authority has the power to schedule repayments of deficits under the terms of the licensed deficit scheme.

4.5 Planning for deficit budgets

Schools may only plan for a deficit budget in accordance with the terms of paragraph 4.9 below.

4.6 Charging of interest on deficit balances

The authority may charge interest on any deficit balances. Where a deficit arises during the course of a year it will be deemed to have accrued evenly throughout the year and, therefore, ½ years' interest will be applied to the final deficit balance using the bank base interest rate. A full year's charge will be made in respect of deficit balances brought forward that are not cleared during the course of the year. Further details of the calculation of interest on deficit balances are set out in the authority's scheme for Interest on Balances.

4.7 Writing off deficits

The authority has no power to write off the deficit balance of any school.

4.8 Balances of closing and replacement schools

When a school closes any balance (whether surplus or deficit) shall revert to the authority. It cannot be transferred as a balance to any other school, even where the school is a successor to the closing school, except that a surplus transfers to an academy where a school converts to academy status under section 4(1)(a) of the Academies Act 2010.

4.9 Licensed deficit scheme

The authority will require schools to enter into a licensed deficit agreement in particular circumstances in accordance with the Licensed Deficit Scheme. The main features of the scheme are set out below: -

- (a) The maximum period over which schools will be expected to make good any deficit is five financial years.
- (b) A licensed deficit arrangement may be only be agreed in consultation with the Director for People and Deputy Chief Executive where variations in pupil numbers have adversely affected the resources available to the school, or a significant (unexpected) charge has been made against the budget share of the school.
- (c) The maximum budget deficit that can be covered by the scheme is £200,000 or 10% of the budget share; whichever is the lesser sum.
- (d) The maximum proportion of the collective balances that can be used to back the Licensed Deficit Scheme is 20%.
- (e) The role of the Director for People and Deputy Chief Executive and the Director of Finance and Resources is set out in the Licensed Deficit Scheme.

Full details of the procedures for arranging a licensed deficit are set out in the Licensed Deficit Scheme.

4.10 Deferred capital payments scheme

For those schools that hold their balances internally, the authority operates a Deferred Capital Payments Scheme. The main features of the scheme are set out below :

- (a) Schools can apply to the authority for an advance to finance capital expenditure.
- (b) All applications for an advance will be considered by the authority in relation to the school's ability to repay the advance and the relative priorities in their Asset Management Plan.
- (c) The maximum period over which schools can repay any advances is five years.
- (d) The minimum advance is £1,000, but there is no limit on the amount that can be advanced to a school under the scheme, subject to paragraphs (b) and (f).
- (e) Interest will be charged on the amount of any outstanding advance over £100,000 as at the financial year-end, i.e. if the amount of the outstanding advance is £150,000, interest will be charged on £50,000. Interest will be charged at the same rate as that used to calculate the interest on collective balances at the financial year-end. All interest payments must be met from revenue funding.
- (f) The maximum proportion of the collective balances that can be used to back the Deferred Capital Payments scheme is 40%.

Full details of the procedures for arranging and approving an advance are set out in the Deferred Capital Payments Scheme.

4.10.1 Independent credit unions

Schools that hold external balances may group together to form a credit union approach to loans. These arrangements may be multi- or bi-lateral agreements between schools and may be administered independently of the authority.

Where the authority does not itself act as the administrator of the arrangement it will require audit certification.

Schools entering into such agreements are required to inform the authority prior to entering such agreements and give regard to the advice given by the authority whether or not it acts as the administrator of the arrangement. The authority will not underwrite any independent arrangements.

4.10.2 Borrowing for the purpose of funding premature retirement and redundancy costs

The authority offers a facility for schools which require a loan to fund premature retirement and redundancy costs attributable to the school. The main features of the scheme are:

1. The maximum period over which schools can repay any loan is 5 years.
2. The loan will be interest free.
3. There will be no restriction on access to the facility.
4. Schools will not be required to submit an application but will be required to indicate their intention to take out a loan and its repayment period upon the issuing of Section 188 notices.

4.10.3 Borrowing for the purposes of funding job evaluation costs

The authority offers a facility for schools which require a loan to fund one-off compensation payments arising from the implementation job evaluation which came into effect for schools on 1st April 2008. The main features of the scheme are:

- (a) The maximum period over which schools can repay any loan is 5 years.
- (b) The loan shall be interest bearing and the rate shall be determined by the Director of Finance and Resources.

SECTION 5: INCOME

5.1 Income from lettings

Schools may retain income from lettings of the school premises, which would otherwise accrue to the authority, subject to alternative provisions arising from any joint use or PFI agreements. Schools are permitted to cross-subsidise lettings for community and voluntary use with income from other lettings, provided there is no net cost to the budget share. However, schools whose premises are owned by the authority shall be required to have regard to directions issued by the authority or, in the case of voluntary aided schools, the diocesan authorities or trustees, as to the use of school premises.

5.2 Income from fees and charges

Schools may retain income from fees and charges except where a service is provided by the authority from centrally retained funds. However, schools are required to have regard to any policy statements on charging produced by the authority. Any income from boarding charges is collected on behalf of the authority and shall not exceed that needed to provide board and lodging for the pupils concerned.

5.3 Income from fund-raising activities

Schools may retain income from fund-raising activities.

5.4 Income from the sale of assets

Schools wishing to sell school assets must comply with the requirements of the Procurement Regulations for Schools.

Schools may retain the proceeds from the sale of assets except in cases where the asset was purchased with non-delegated funds (in which case it will be for the authority to decide whether the school should retain all or part of the proceeds), or the asset concerned is land or buildings forming part of the school premises and is owned by the authority. Where the disposal of authority owned property generates a capital receipt, a proportion of the receipt may be made available to the school in accordance with the authority's capital receipts policy.

5.5 Administrative procedures for the collection of income

The Authority has established administrative procedures for the collection and banking of income, which are set out in the authority's Financial Regulations for Schools. In addition, schools will be required to account for VAT where applicable.

5.6 Purposes for which income may be used

Income from the sale of assets purchased with delegated funds may only be spent for the purposes of the school.

SECTION 6: THE CHARGING OF SCHOOL BUDGET SHARES

6.1 General provision

The budget share of a school may be charged by the authority without the consent of the governing body only in circumstances set out in 6.2 below.

The authority shall consult a school as to the intention to so charge, and shall notify a school when it has been done.

Schools are reminded that the authority cannot act unreasonably in the exercise of any power given by this scheme, or it may be the subject of a direction under s.496 of the Education Act 1996.

The authority shall make arrangements for a disputes procedure for such charges.

6.1.2 Charging of salaries at actual cost

The authority will charge salaries of school-based staff to school budget shares at actual cost.

6.2 Circumstances in which charges may be made (without prior consent of the governing body)

- 6.2.1** Where premature retirement costs or other expenditure incurred to secure resignation is incurred without the prior written agreement of the authority that it will bear such costs (the amount chargeable being only the excess over any amount agreed by the authority).
- 6.2.2** Other expenditure incurred to secure resignations where the school had not followed authority advice.
- 6.2.3** Awards by courts and industrial tribunals against the authority, or out of court settlements, arising from action or inaction by the governing body contrary to the authority's advice or by the governing body's failure to seek advice.
- 6.2.4** Expenditure by the authority in carrying out health and safety work or capital expenditure for which the authority is liable where funds have been delegated to the governing body for such work, but the governing body has failed to carry out the required work.
- 6.2.5** Expenditure by the authority incurred in making good defects in building work funded by capital spending from budget shares, where the authority owns the premises or the school has voluntary controlled status.
- 6.2.6** Expenditure incurred by the authority in insuring its own interests in a school where funding has been delegated but the school has failed to demonstrate that it has arranged cover at a level as good as that which would be arranged by the authority

- 6.2.7** Recovery of monies due from a school for services provided to the school, where a dispute over the monies due has been referred to a disputes procedure set out in a service level agreement, and the result is that monies are owed by the school to the authority.
- 6.2.8** Recovery of penalties imposed on the authority by the Board of Inland Revenue, the Contributions Agency, HM Revenue and Customs, Teachers' Pensions, the Environment Agency or other regulatory authorities as a result of school negligence.
- 6.2.9** Correction of authority errors in calculating charges to a budget share (e.g. pension deductions).
- 6.2.10** Additional transport costs incurred by the authority arising from decisions by the governing body on the length of the school day, and failure to notify the authority of non-pupil days resulting in unnecessary transport costs.
- 6.2.11** Legal costs that are incurred by the authority because the governing body did not accept the advice of the authority (see also section 11).
- 6.2.12** Costs of necessary health and safety training for staff employed by the authority, where funding for training has been delegated but the necessary training not carried out.
- 6.2.13** Compensation paid to a lender where a school enters into a contract for borrowing beyond its legal powers, and the contract is of no effect.
- 6.2.14** The cost of work done in respect of teacher pension remittance and records for schools using non-authority payroll contractors, the charge to be the minimum needed to meet the cost of the authority's compliance with its statutory obligations.
- 6.2.15** Costs incurred by the authority in securing provision specified in a statement of SEN where the governing body of a school fails to secure such provision.
- 6.2.16** Costs incurred by the authority due to submission by the school of incorrect data.
- 6.2.17** Recovery of amounts spent from specific grants on ineligible purposes.
- 6.2.18** Costs incurred by the authority as a result of the governing body being in breach of the terms of a contract.
- 6.2.19** Additional administrative or other expenditure incurred by the authority in connection with a governing body's failure to exercise their delegated responsibilities satisfactorily, e.g. costs associated with advising on or correcting schools financial procedures which are deemed necessary in order to safeguard their delegated budget.
- 6.2.20** Amounts agreed under a PFI/PPP agreement entered into by the governing body of a school.

- 6.2.21** For any schools created through amalgamation, the one off compensation back pay costs relating to the implementation of job evaluation at the predecessor schools.
- 6.2.22** For any schools created through amalgamation, any outstanding contractual liabilities relating to any of the predecessor schools.
- 6.2.23** Where costs are incurred by the authority as a result of the governing body failing to comply with the provisions of “Contract Standing Orders for Schools”, including timely compliance with TUPE legislation or any requirement for a contract to be advertised in the Official Journal of the European Union (OJEU).
- 6.2.24** Costs incurred by the authority or another school as a result of a school withdrawing from a cluster arrangement, for example where this has funded staff providing services across a cluster.

SECTION 7: TAXATION

7.1 VAT (Value Added Tax)

Except for grant-aided capital projects, the authority has established procedures to enable schools to utilise the authority's ability to reclaim VAT on expenditure relating to non-business activity where appropriate.

Amounts reclaimed through these procedures will be passed back to the school subject to any amendments as may be imposed or requested by HM Revenue and Customs.

These procedures are set out in the VAT Guide for Schools and Local Chequebook Scheme.

7.2 CIS (Construction Industry Scheme)

Schools are required to abide by procedures issued by the authority in connection with CIS.

SECTION 8: THE PROVISION OF SERVICES AND FACILITIES BY THE AUTHORITY

8.1 Provision of services from centrally retained budgets

The authority shall determine on what basis services (including premature retirement costs and redundancy payments but excluding centrally funded premises and liability insurance) from centrally retained funds will be provided to schools, but the authority is debarred from discriminating in its provision of services on the basis of categories of schools except where (a) funding has been delegated to some schools only or (b) such discrimination is justified by differences in statutory duties.

8.2 Timescales for the provision of services bought back from the authority using delegated budgets

The term of any arrangement with a school to buy services or facilities from the authority shall be limited to a maximum of three years from the date of the agreement and periods not exceeding five years for any subsequent agreement relating to the same services. However, where the contract relates to the supply of catering services the relevant periods will be five years and seven years respectively. This provision excludes centrally funded premises and liability insurance.

Authority services for which expenditure is not retainable centrally by the authority under the Regulations made under section 45A of the Act, must be offered at prices that are intended to generate income that is no less than the cost of providing these services. The total cost of the service must be met by total income, although schools may be charged differently.

8.3 Packaging of authority services

The authority may provide any services for which funding has been delegated. But where the authority is offering the service on a buyback basis, it must do so in a way that does not unreasonably restrict schools' freedom of choice among the services available, and where practicable, this will include provision on a service by service basis as well as in packages of services.

8.4 Service level agreements

Service level agreements must be in place by the time specified by the authority in the agreements. Details of the terms and conditions of each SLA will be available at least one month prior to the specified effective date.

If services or facilities are provided under a service level agreement - whether free or on a buyback basis - the terms of any such agreement starting on or after the inception of the scheme will be reviewed at least every three years if the agreement lasts longer than that.

Services, if offered at all by the authority, shall be available on a basis that is not related to an extended agreement, as well as on the basis of such agreements.

This provision excludes centrally funded premises and liability insurance.

8.5 Teachers' Pensions

In order to ensure that the performance of the duty on the authority to supply Teachers Pensions with information under the Teachers' Pensions Regulations 1997, the following conditions are imposed on the authority and governing bodies of all maintained schools covered by this Scheme in relation to their budget shares.

The conditions only apply to governing bodies of maintained schools who have not entered into an arrangement with the authority to provide payroll services.

A governing body of any maintained school, whether or not the employer of the teachers at such a school, which has entered into any arrangement or agreement with a person other than the authority to provide payroll services, shall ensure that any such arrangement or agreement is varied to require that person to supply salary, service and pensions data to the authority which the authority requires to submit its annual return of salary and service to Teachers' Pensions and to produce its audited contributions certificate. The authority will advise schools each year of the timing, format and specification of the information required. A governing body shall also ensure that any such arrangement or agreement is varied to require that Additional Voluntary Contributions (AVCs) are passed to the authority within the time limit specified in the AVC scheme. The governing body shall meet any consequential costs from the school's budget share.

A governing body of any maintained school which directly administers its payroll shall supply salary, service and pensions data to the authority which the authority requires to submit its annual return of salary and service to Teachers' Pensions and to produce its audited contributions certificate. The authority will advise schools each year of the timing, format and specification of the information required from each school. A governing body shall also ensure that Additional Voluntary Contributions (AVCs) are passed to the authority within the time limit specified in the AVC scheme. The governing body shall meet any consequential costs from the school's budget share.

SECTION 9: Private Finance Initiative / Public Private Partnerships

9.1 General Provision

The authority shall have the power (subject, where necessary to consultation and the approval of the DfE) to issue regulations from time to time relating to PFI/PPP projects. Amongst other issues these may deal with the reaching of agreements with the governing bodies of schools as to the basis of charges relating to such schemes; and the treatment of monies withheld from contractors due to poor performance.

SECTION 10: INSURANCE

10.1 Insurance cover

If funds for insurance are delegated to a school, the authority will require the school to demonstrate in advance of any contract(s) being entered into, that the level of cover satisfies the authority's minimum insurance requirements for schools, which can be obtained from the Insurance Manager. Due regard has been given to the actual risks which might reasonably be expected to arise at a school in determining the minimum cover required.

SECTION 11: MISCELLANEOUS

11.1 Right of access to information

Governing bodies shall supply to the authority all financial and other information which might reasonably be required to enable the authority to satisfy itself as to the school's management of its delegated budget share, or the use made of any central expenditure by the authority (e.g. earmarked funds) on the school.

11.2 Liability of governors

Because the governing body is a corporate body and because of the terms of section 50(7) of the Act, governors of maintained schools will not incur personal liability in the exercise of their power to spend the delegated budget share provided they act in good faith.

11.3 Governors' expenses

Under section 50(5) of the Act, only allowances in respect of purposes specified in the regulations made under section 19 of the Education Act 2002 may be paid to governors from a school's delegated budget share. Schools are expressly forbidden from paying any other allowances to governors.

Schools are also barred from payment of expenses duplicating those paid by the Secretary of State to additional governors appointed by him to schools under special measures.

The authority may delegate to the governing body of a school yet to receive a delegated budget, funds to meet governors' expenses.

11.4 Responsibility for legal costs

The governing body may finance from the school's budget share expenditure on obtaining legal advice about matters falling within the scope of their functions or the conduct of legal proceedings relating to those functions. Legal proceedings (mainly relating to employment matters) may be brought against the governing body, rather than the authority. Though there is no obligation to seek advice from the authority's solicitors, the governing body may find it prudent to do so, since costs on some legal issues may be financed centrally. If there is any conflict of interest (as where the governing body is in dispute with the authority), the authority solicitors will decline to act for the governing body.

The above paragraph does not cover the statutory responsibility of the governors of aided schools for their school buildings. These governors would be expected to meet any legal costs from funds not derived from the authority.

11.5 Health and Safety

Governing bodies are required in expending the school's budget share to have due regard to duties placed on the authority in relation to health and safety, and the authority's policy on health and safety matters in the management of the budget share.

11.6 Right of attendance for Director of Finance and Resources

Governing bodies are required to permit the Director of Finance and Resources of the authority or any officer of the authority nominated by the Director of Finance and Resources, to attend meetings of the governing body at which any agenda items are relevant to the exercise of his or her responsibilities. Attendance shall normally be limited to items that relate to issues of probity or overall financial management and shall not be regarded as routine.

11.7 Delegation to new schools

The authority is empowered to delegate selectively and optionally to the Governing Bodies of schools which have yet to receive delegated budgets.

The authority is empowered to delegate some spending powers to the temporary governing body of a new school without a delegated budget. It is a matter for the authority to decide whether and to what extent to exercise the power in each case.

11.8 Optional delegation funding

Where a school exercises an option to receive delegated or devolved funding for an item, for example, school meals or insurance, then 3 months written notice prior to the commencement of the financial year in question of such an intention is required.

11.9 Special Educational Needs

Budget shares include resources to meet all the needs of all children with special educational needs. Schools are required to use their best endeavours, in allocating these resources, to ensure that the needs of these children are met.

11.10 Whistleblowing'

The authority's procedures relating to "whistleblowing" are contained its publications "Public Interest Disclosures - Policy Guidance and Procedures" and "Integrity in Staffordshire".

11.11 Child protection

Schools should release staff and provide reports as required for the purposes of child protection. These include the training of the designated teacher and other staff, and attendance at case conferences. Schools may also make payments to staff for any out of hours work. There is no earmarked or additional funding for child protection.

11.12 Redundancy/ Early Retirement costs

As the revenue savings achieved by termination of employment are equal to or greater than the costs incurred, the following cost sharing arrangements are in place where redundancies are made in a school that remains open:

- a. Schools are charged with 20% of the one-off costs of severance, to a cap of 2% of their delegated school budget
- b. 30% of the one-off costs of severance are charged to a central budget within the Schools Budget
- c. The authority meets the remaining 50% of the one-off severance costs and all of the ongoing pension costs

Where termination costs are incurred in respect of closing and merging schools then 30% of the one-off costs of severance are charged to a central budget within the Schools Budget with the authority meeting the remaining costs.

SECTION 12: RESPONSIBILITY FOR REPAIRS AND MAINTENANCE

12.1 Responsibility for repairs and maintenance

The governing body is responsible for repairs and maintenance to the school and funding is delegated to schools by the authority for this purpose.

12.2 Community and Voluntary Controlled Schools

For a purchase to be considered to potentially be capital in nature the authority has a de minimis limit of £500. Capital expenditure over £500 may be charged to the school's Devolved Formula Capital (DFC) grant. However, purchases of over £500 are not necessarily capital in nature and should be considered in conjunction with guidance issued by CIPFA and generally accepted accounting principles.

The authority's capital allocation is targeted to support the areas of most urgent need, in line with agreed prioritisation strategies. When such capital monies are allocated, the school may be asked to make a financial contribution to ensure the project can be completed.

12.3 Voluntary Aided Schools

Guidance on responsibilities for repairs and maintenance at Voluntary Aided Schools is given in the DfE Publication *Capital Funding for Voluntary Aided Schools (VA) in England*. The DfE apply a minimum limit for capital works at voluntary aided schools of £2,000. Capital expenditure over £2,000 may be charged to the school's Devolved Formula Capital (DFC) grant. However, purchases of over £2,000 are not necessarily capital in nature and should be considered in conjunction with guidance issued by CIPFA and generally accepted accounting principles.

The authority's capital allocation is targeted to support the areas of most urgent need, in line with agreed prioritisation strategies. When such capital monies are allocated, the school may be asked to make a financial contribution to ensure the project can be completed.

12.4 Repair and maintenance of kitchens

The authority can retain monies centrally for the repair and maintenance of kitchens and kitchen equipment in schools which have not had school meals delegated.

SECTION 13: COMMUNITY FACILITIES

13.1 Introduction

Schools that choose to exercise the power conferred by s.27 (1) of the Education Act 2002 to provide community facilities will be subject to a range of controls. First, regulations made under s.28 (2), if made, can specify activities that may not be undertaken at all under the main enabling power. Secondly, the school is obliged to consult with the authority, and others, and have regard to its advice. Thirdly, the Secretary of State issues guidance to governing bodies about a range of issues connected with exercise of the power, and a school must have regard to that.

However, under s.28(1), the main limitations and restrictions on the power will be those contained in the authority's Scheme for Financing Schools made under s.48 of the School Standards and Framework Act 1998 as amended by paragraph 2 of Schedule 3 to the Education Act 2002. This amendment extended the coverage of schemes to include the exercise of the powers of governing bodies to provide community facilities.

Schools are therefore subject to prohibitions, restrictions and limitations in the Scheme for Financing Schools.

This section of the scheme does not extend to joint-use agreements; transfer of control agreements, or agreements between the authority and schools to secure the provision of adult and community learning.

13.2 Mismanagement of community facilities funds

Any mismanagement of community facilities funds can be grounds for suspension of the right to a delegated budget.

13.3 Consultation with the authority

Before introducing any community facilities, governing bodies must consult the authority and have regard to any advice given.

13.4 Requirement for the school to seek advice

In order that both schools and the authority are alerted to any potential financial and operational liabilities, the authority has adopted a formal procedure for considering schools' proposals. This should ensure that both parties are aware of all relevant issues before any resources are committed. This procedure includes reasonable requirements as to timeliness and the amount of information that schools must supply in seeking authority advice. This procedure will be published to all schools and schools will be advised of any revisions that may be necessary.

13.5 Provision of advice by the authority

The authority will provide its advice within six weeks of being consulted. Schools are required to inform the authority of any action taken in response to its advice.

13.6 Funding agreements with third parties

The provision of community facilities in many schools may be dependent on the conclusion of a funding agreement with a third party which will either be supplying funding or supplying funding and taking part on the provision. A very wide range of bodies and organisations are potentially involved.

13.7 Review of funding agreements by the authority

Any such proposed agreement with a third party (as opposed to funding agreements with the authority itself) should be submitted to the authority for its comments at least six weeks prior to the start date of the agreement in order that the authority has sufficient time to review and advise upon the proposal.

However, the authority does not have a right of veto on such agreements, either directly or through requiring a right to countersign the agreement. If the third party requires authority consent to the agreement for it to proceed, such a requirement and the method by which the authority's consent is to be signified shall be a matter of consultation between the authority and the third party, not for the scheme.

Schools should be aware that if an agreement has been or is to be concluded against the wishes of the authority, or has been concluded without consulting the authority, which in the view of the authority is seriously prejudicial to the interests of the school or the authority, that may constitute grounds for suspension of the right to a delegated budget.

13.8 Use of a limited company or imposition of indemnity insurance

Although the authority does not have a right of veto either to funding agreements with third parties, or for other proposed uses of the community facilities power, it may reasonably direct the governing body to make arrangements to protect the financial interests of the authority by either carrying out the activity concerned through the vehicle of a limited company formed for the purpose, or by obtaining indemnity insurance for risks associated with the project in question, as specified by the authority.

13.9 Other prohibition, restrictions and limitations

Section 28 provides that the exercise of the community facilities power is subject to prohibitions, restrictions and limitations in the Scheme for Financing Schools. The authority may, if it wishes, propose other scheme provisions that it believes are necessary. This option will be kept under review and where the authority considers additional provisions are required to safeguard the financial position of the authority or school, or to protect pupil welfare or education, it will apply to the schools forum for this scheme to be duly amended.

13.10 Supply of financial information

Schools shall provide the authority every six months with a summary statement, in a form determined by the authority, showing the income and expenditure for the school arising from the community facilities in question for the previous six months and on an estimated basis, for the next six months.

This provision does not preclude the insertion of other provisions in specific funding agreements between the school and the authority as to the financial reporting requirements arising from the funding in question.

13.11 Cause for concern

The authority may, on giving notice to the school that it believes there to be cause for concern as to the school's financial management of the community facilities project, require such financial statements to be supplied every three months. If the authority sees fit, it may also require the submission of a recovery plan for the project in order that it may advise the school.

13.12 Audit

Schools must grant access to their records connected with community facility projects, in order to facilitate internal and external audit of relevant income and expenditure.

13.13 Access to records

Schools, in concluding funding agreements with third parties pursuant to community facility projects, must ensure that such agreements contain adequate provision for access by the authority to the records and other property of third parties held on the school premises or elsewhere insofar as they relate to the project, in order for the authority to satisfy itself as to the propriety of income and expenditure on the project.

13.14 Treatment of income

Schools may retain all net income derived from community facilities, except where otherwise agreed with a funding provider, whether that be the authority or a third party.

13.15 Treatment of surpluses and deficits

Schools may carry such retained net income over from one financial year to the next as a separate community facilities surplus, or, subject to the agreement of the authority at the end of each financial year, transfer all or part of it to the budget share balance.

If the school is a community or community special school, and the authority ceases to maintain the school, any accumulated retained income obtained from a community facilities project reverts to the authority, unless otherwise agreed with a funding provider.

If there is a deficit on community facilities and the authority needs to recover funds to meet third party liabilities it may do so from any budget surplus, including future budget allocations.

13.16 Health and Safety matters

All health and safety provisions in the Scheme for Financing Schools apply to community facilities projects.

13.17 Criminal Records Bureau clearance

The governing body is responsible for the costs of securing Criminal Records Bureau clearance for all adults involved in community activities taking place during the school day, but are free to pass on such costs to a funding partner as part of an agreement with that partner.

13.18 Insurance

It is the responsibility of the governing body to ensure adequate arrangements are made for insurance against risks arising from a community facilities project. Such insurance should not be funded from the school budget share.

In principle, the insurance issues arising from use of the community facilities power are the same as those that already arise from non-school use of school premises. However, a school proposing to provide community facilities should undertake an assessment of the insurance implications and costs. All schools are required to seek the authority's advice before finalising and insurance arrangements for community facilities.

13.19 Authority assessment of insurance arrangements

The authority can undertake its own assessment of the insurance arrangements made by a school in respect of community facilities, and if it judges the arrangements to be inadequate, make arrangements itself and charge the resultant cost to the school.

13.20 Taxation - VAT

Schools should seek the advice of the authority and the local VAT office on any issues relating to the possible imposition of Value Added Tax on expenditure in connection with community facilities, including the use of the local authority VAT reclaim facility.

13.21 Taxation – payroll taxes

If any member of staff employed by the school or authority in connection with community facilities at the school is paid from funds held in a school's own bank account (whether a separate account is used for community facilities or not), the school is likely to be held liable for payment of Income Tax and National Insurance, in line with HM Revenue and Customs rules.

13.22 Taxation – CIS

Schools should follow authority advice in relation to the Construction Industry Scheme where this is relevant to the community facilities project.

13.23 Banking

Schools can utilise the authority's banking arrangements, which will allow an adequate separation of community facilities funds from the school budget share and other authority funds. Alternatively, schools can maintain a separate bank account for community facilities or, where they operate under the Local Chequebook Management Scheme, a combined account but with adequate internal accounting controls to maintain separation of funds.

Community facilities balances held in the authority's bank accounts will attract interest in accordance with the authority's scheme. The arrangements made for the payment of interest will seek to ensure that the funds allocated to schools attract the most beneficial rate.

13.24 Operation of bank accounts

The arrangements contained in the authority's Local Chequebook Management Scheme apply as regards the banks/building societies that may be used, the titles of bank accounts, signing of cheques, the contents of bank mandates and similar matters.

13.25 Borrowing

Schools may not borrow money without the written consent of the Secretary of State. This requirement does not extend to monies lent to schools by the authority.

ANNEX A**APPLICABLE SCHOOLS**

4500	Abbot Beyne School
3100	All Saints CE(C) Primary School
3443	All Saints' CE(VA) First School, Leek
3427	All Saints CE(VA) Primary School, Bednall
3075	All Saints CE(VC) First School, Church Leigh
3048	All Saints CE(VC) First School, Denstone
3110	All Saints CE(VC) First School, Standon
3152	All Saints CE(VC) Infant School, Ranton
3025	All Saints CE(VC) Primary School, Alrewas
3118	All Saints CE(VC) Primary School, Trysull
4112	Alleyne's High School, Stone
2370	Amington Heath Primary School and Nursery
2337	Ankermoor Primary School
3488	Anson CE(VA) Primary School
2322	Ashcroft Infant and Nursery School
3137	Baldwins Gate CE(VC) Primary School
3027	Barlaston CE(VC) First School
2352	Barnfields Primary School
2144	Belvedere Junior School
3442	Beresford Memorial CE(VA) First School, Leek
3028	Berkswich CE(VC) Primary School, Stafford
3029	Betley CE(VC) Primary School
2306	Bhylls Acre Primary School
4517	Bilbrook CE(VC) Middle School, Codsall
2195	Birches First School
2359	Birds Bush Community Primary School
3146	Bishop Lonsdale CE(VC) Primary School, Eccleshall
3431	Bishop Rawle CE(VA) Primary School
7026	Blackfriars Special School
3134	Blackshaw Moor CE(VC) First School
2396	Blakeley Heath Primary School
3479	Blessed Mother Teresa of Calcutta Cath Prim School
4710	Blessed Robert Sutton Catholic Sports College
4607	Blessed William Howard Catholic School
4067	Blythe Bridge High School and Sixth Form
2410	Boney Hay Community Primary School
2241	Bradwell Primary School
4516	Brewood CE(VC) Middle School
1105	Bridge Short Stay School
2177	Bridgtown Primary School
2223	Brindley Heath Junior School
2406	Burton Manor Primary School
5403	Cardinal Griffin Catholic High School
2220	Castle Primary School, Mow Cop
2407	Castlechurch Primary School, Stafford
3040	Chadsmoor CE(VC) Junior School

2178	Chadsmoor Community Infant and Nursery School
2355	Chancel Primary School
2388	Charnwood Primary School, Lichfield
2411	Chase Terrace Primary School
4178	Chase Terrace Technology College
3494	Chase View Community Primary School
7000	Chasetown Community School
2191	Cheadle Primary School
7034	Cherry Trees School
2393	Cheslyn Hay Community Primary School
4140	Cheslyn Hay Sport and Community High School
4093	Chesterton Community Sports College
2358	Chesterton Primary School
3142	Christ Church CE(VC) First School, Stone
3076	Christ Church CE(VC) Primary School, Lichfield
2123	Christchurch Infants School
3433	Church Eaton Endowed (VA) Primary School
3102	Churchfield CE(VC) Primary School, Rugeley
2378	Churchfields Primary School
4160	Churnet View Middle School, Leek
7006	Cicely Haughton Community Special School
4094	Clayton Hall Business and Language College
4082	Clough Hall Technology School
4075	Codsall Community High School
4133	Codsall Middle School
3045	Colwich CE(VC) Primary School
2399	Cooper Perry Primary School
5202	Corbett (VA) CE Primary School, Bobbington
2297	Coton Green Primary School
2247	Crackley Bank Primary School
3436	Dilhorne Endowed CE(VA) Primary School
2331	Dosthill Primary
2218	Dove Bank Primary School
2266	Dove First School
2404	Doxey Primary School
2138	Edge Hill Junior School
4083	Edgecliff High School, Kinver
2392	Ellison Primary School
2321	Endon Hall Primary School, Endon
4077	Endon High School
3477	English Martyrs Catholic Primary School
3141	Etching Hill CE(VC) Primary School, Rugeley
2145	Eton Park Junior School
2180	Five Ways Primary School
3157	Flash CE(VC) Primary School, Quarnford
2409	Flash Ley Primary School, Stafford
2299	Flax Hill Community Junior School
2332	Florendine Primary School

2224	Foley Infant School
3000	Forsbrook CE(VC) Primary School, Blythe Bridge
2250	Friarswood Primary School
2413	Fulfen Primary School, Burntwood
2208	Fulford Primary School
2414	Gentleshaw Primary School
2373	Glascote Heath Primary School
2342	Glenthorne Community Primary School
3153	Gnosall St. Lawrence CE(VC) Primary School
2386	Gorsemoor Primary School
2124	Grange Community School
2305	Great Wood Primary School, Tean
4079	Great Wyrley Performing Arts High School
2240	Green Lea First School
2330	Greenacres Primary School
7750	Greenhall Nursery
2276	Greysbrooke Primary School
2346	Hanbury's Farm Primary School
2251	Hassell Community Primary School
3151	Haughton St. Giles CE(VC) Primary School
3106	Havergal CE(VC) Primary School
2327	Hayes Meadow Primary School
2179	Hazel Slade Community Primary School
2181	Heath Hayes Primary School
2335	Heathfields Infants School
1022	Hednesford Nursery School
7023	Hednesford Valley High School
2252	Hempstalls Primary School
2238	Henry Chadwick Community School
2415	Highfields Primary School
3139	Hob Hill CE/Meth(VC) Primary School
5200	Hollinsclough CE(VA) Primary School
2416	Holly Grove Primary School
3422	Holy Rosary Catholic Primary School, Burton
3144	Holy Trinity CE(C) Primary School
2125	Horninglow Primary School
7003	Horton Lodge Comm. Spec. Sch. & Key Learning Cent.
3067	Horton, St. Michael's CE(VC) First School
2200	Howard Primary School
3026	Hugo Meynell CE(VC) Primary School
3432	Hutchinson Memorial CE(A) First School
3438	Ilam CE(VA) Primary School
4144	James Bateman Junior High School
2369	Jerome Community Primary School
2422	John of Rolleston Primary School
2402	John Wheeldon Primary School
4181	King Edward VI High School - A Language College
4087	King Edward VI School, Lichfield

2161	Kingsfield First School, Biddulph
4070	Kingsmead Technology College
3491	Knutton, St. Mary's CE(VC) Primary School
2163	Knypersley First School, Biddulph
2361	Lakeside Community Primary School
2394	Landywood Primary School
2368	Lane Green First School
3499	Langdale Primary School
2128	Lansdowne Infants School
2298	Lark Hall Community Infants School & Nursery Unit
3498	Leasowes Primary School
2228	Leek First School
4085	Leek High Specialist Technology School
2277	Little Aston Primary School
2217	Littleton Green Community School
2189	Longford Primary School
2239	Longwood Primary School
7024	Loxley Hall School
4090	Madeley High School
3155	Manifold CE(VC) Primary School, Warslow
2294	Manor Hill First School, Stone
2198	Manor Primary School
2323	Marshbrook First School
7037	Marshlands Special School
3051	Mary Howard CE(VC) Primary School, Edingale
4084	Maryhill High School - A Media Arts College
2225	Maryhill Primary School, Kidsgrove
2256	May Bank Infants School
7028	Meadows Special School
2320	Meir Heath Primary School
7038	Merryfields School, Newcastle
2203	Millfield Primary School, Fazeley
2395	Moat Hall Primary
2164	Moor First School, Biddulph Moor
2303	Moorgate Community Primary School
2424	Moorhill Community Primary School
4072	Moorside High School
4096	NCHS - The Science College
3486	Needwood CE(VA) Primary School
4089	Nether Stowe School
2169	Norton Canes Community Primary School
4066	Norton Canes High School
2348	Oakhill Primary School
1028	Oaklands Nursery School
2293	Oakridge Primary School, Stafford
4145	Oldfields Hall Middle School
3113	Oulton CE(VC) First School
4122	Ounsdale High School

3476	Our Lady & St. Werburgh's Catholic Primary School
3501	Outwoods Primary School
2325	Oxhey First School, Biddulph
4055	Paget High School
2401	Parkside Primary School, Stafford
4051	Paulet High School
4128	Penkridge Middle School
2372	Perton First School
4170	Perton Middle School
2387	Perton, Sandown First
2316	Picknalls First School
2345	Pirehill First School
2362	Princefield First School
2421	Pye Green Valley Primary
7041	Queen's Croft High School
2157	Ravensmead Primary School
3493	Redbrook Hayes Community Primary School
2185	Redhill Community Primary
2219	Reginald Mitchell Primary School, Butt Lane
3119	Richard Wakefield CE(VC) Primary School
2418	Ridgeway Primary School
3500	River View Primary and Nursery School
7036	Rocklands School
3103	Rushton CE(VC) Primary School, Rushton Spencer
4511	Ryecroft CE(C) Middle School
2167	Rykned Primary School
7039	Saxon Hill Community Special School & PDSS
2234	Scotch Orchard Primary School, Lichfield
3496	Seabridge Primary School
7032	Sherbrook Primary School
2126	Shobnall Primary School
2408	Silkmore Primary School, Stafford
2258	Silverdale Primary School
4180	Sir Graham Balfour High School
3136	Sir John Offley CE(VC) Primary School, Madeley
4060	Sir Thomas Boughey High School
2344	Springcroft Primary School, Blythe Bridge
7033	Springfield Community Special School
2315	Springfields First School, Yarnfield
2226	Springhead Community Primary School
2419	Springhill Primary School
2166	Squirrel Hayes First School, Biddulph
3484	SS Peter & Paul Catholic Primary School
3148	St. Andrew's CE(VC) Primary School, Weston
3043	St. Andrew's Primary School, Clifton Campville
3480	St. Anne's Catholic Primary School, Stafford
3035	St. Anne's CE(VC) Primary School, Brown Edge
3049	St. Augustine's CE(C) First School

3468	St. Austin's Catholic Primary School
3082	St. Bartholomew's CE(VC) Primary School, Longnor
5203	St. Benedict Biscop CE Primary School, Wombourne
3481	St. Bernadette's Catholic Primary Sch, Wombourne
3098	St. Chad's CE(VC) First School, Pattingham
3080	St. Chad's CE(VC) Primary School, Lichfield
3091	St. Chad's CE(VC) Primary School, Newcastle
3483	St. Christopher's Catholic Primary School
3470	St. Dominic's Catholic Primary School, Stone
4613	St. Edward's CE(VA) Junior High School, Leek
3042	St. Edward's CE(VC) First School, Cheddleton
3478	St. Elizabeth's Catholic Primary School
3482	St. Gabriel's Catholic Primary School
3092	St. Giles' and St. George's CE(VC) Primary School
3081	St. James' CE(C) Primary School, Longdon
4713	St. John Fisher Catholic College
3462	St. John the Evangelist Catholic Primary School
3460	St. John's Catholic Primary School, Great Haywood
3147	St. John's CE(C) Primary School, Stafford
3030	St. John's CE(VC) First School, Bishops Wood
3128	St. John's CE(VC) Primary School
3145	St. John's CE(VC) Primary School, Essington
3069	St. John's CE(VC) Primary School, Keele
3116	St. John's CE(VC) Primary School, Swindon
3458	St. Joseph & St. Theresa Catholic Primary School
3461	St. Joseph's Catholic Primary School, Hednesford
3464	St. Joseph's Catholic Primary School, Lichfield
3474	St. Joseph's Catholic Primary School, Uttoxeter
3490	St. Leonard's CE(VA) First School, Ipstones
3450	St. Leonard's CE(VA) Primary School, Wigginton
3050	St. Leonard's CE(VC) First School, Dunston
2403	St. Leonard's Primary School, Stafford
3492	St. Luke's CE(C) Primary School, Cannock
3093	St. Luke's CE(VC) Primary School
3053	St. Luke's CE(VC) Primary School, Endon
3094	St. Margaret's CE(VC) Junior School
3034	St. Mary & St. Chad's CE(VC) First School, Brewood
3455	St. Mary's Catholic Primary School, Brewood
3456	St. Mary's Catholic Primary School, Cannock
3465	St. Mary's Catholic Primary School, Newcastle
3449	St. Mary's CE(VA) First School, Uttoxeter
3434	St. Mary's CE(VA) Primary School, Colton
3446	St. Mary's CE(VA) Primary School, Muckleston
3130	St. Mary's CE(VC) First School, Wheaton Aston
3447	St. Michael's CE(VA) First School, Penkridge
3112	St. Michael's CE(VC) First School, Stone
3079	St. Michael's CE(VC) Primary School, Lichfield
3420	St. Modwen's Catholic Primary School

3044	St. Nicholas CE(VC) First School, Codsall
3469	St. Patrick's Catholic Primary School
3046	St. Paul's CE(VC) First School, Coven
3149	St. Paul's CE(VC) Primary School, Stafford
3426	St. Peter's CE(A) First School, Alton
3063	St. Peter's CE(C) Primary School
3430	St. Peter's CE(VA) Primary School, Caverswall
3084	St. Peter's CE(VC) First School, Marchington
3154	St. Peter's CE(VC) Primary School, Hixon
3114	St. Peter's CE(VC) Primary School, Stonnall
3072	St. Saviour's CE(VC) Primary School
2207	St. Stephen's Primary School, Fradley
3489	St. Thomas' CE(VA) Primary School, Kidsgrove
3485	St. Thomas More Catholic Primary School
3441	St. Werburgh's CE(VA) Primary School, Kingsley
3466	St. Wulstan's Catholic Primary School
5402	Stafford Sports College
2374	Stoneydelph Primary School, Tamworth
2222	Talbot First School Kingstone
7027	The Coppice School
2153	The Croft Primary School, Armitage
3300	The Faber Catholic Primary School
7015	The Fountains High School
7016	The Fountains Primary School
4126	The Friary School, Lichfield
2405	The Grove Primary School & Nursery Unit
3086	The Henry Prince CE(C) First School
2360	The John Bamford Primary School
2236	The Meadows Primary School, Madeley Heath
2150	The Richard Clarke First School
3440	The Richard Crosse CE(VA) Primary School
2000	The Richard Heathcote Community Primary School
3497	The William Amory Primary School
4146	Thomas Alleyne's High School
2216	Thomas Barnes County Primary School
2160	Thomas Russell Infants School
2326	Thomas Russell Junior School
3502	Three Peaks Primary School
2214	Thursfield Primary School
2400	Tillington Manor Primary School, Stafford
3117	Tittensor CE(VC) First School
2140	Tower View Primary School
2333	Two Gates Community Primary School
7030	Two Rivers High School
7042	Two Rivers Primary School
3120	Tynsel Parkes CE(VC) First School
2264	Valley Primary School, Oakamoor
2132	Victoria Community School

7021	Walton Hall Community Special School
4111	Walton High School
4142	Walton Priory Middle School
3156	Waterhouses CE(VC) Primary School
2190	Werrington Primary School
2184	West Hill Primary
2273	Western Springs Community Primary School, Rugeley
2397	Westfield Community Primary School
2263	Westlands Primary School
4086	Westwood College
2229	Westwood First School, Leek
2204	Whitgreave Primary School
2309	Whittington Community Primary School
7043	Wightwick Hall School
2423	William MacGregor Primary School
2296	William Shrewsbury Primary School
2340	Willows Primary School, Lichfield
2334	Wilnecote Junior School
4512	Windsor Park CE Middle School
3495	Winshill Village Primary School
4100	Wolgarston High School - A Specialist Tech College
4098	Wolstanton High School, Newcastle
2158	Wood Lane Primary School
2328	Woodcroft First School, Leek
4154	Woodhouse Middle School
2336	Woodlands Primary
3150	Woodseaves CE(VC) Primary School
3132	Yoxall St Peter's CE(VC) Primary School