

Common Funding Scheme for the Local Management of Schools 2023-24



INVESTOR IN PEOPLE

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INTRODUCTION

The Education and Libraries (Northern Ireland) Order 2003 requires the Department to draw up a Common Funding Scheme to apply to all relevant schools funded under the Local Management of Schools (LMS) arrangements. This document is the Common Funding Scheme for the 2023-24 financial year and it is now adopted with effect from 1 April 2023. In this document the term “Funding Authority” is used to denote:

- The Education Authority (EA) in relation to its responsibility for the funding of all schools: controlled and maintained (including Irish Medium); voluntary grammar and grant-maintained integrated schools.

Throughout the document, and unless otherwise stated, references to controlled schools include controlled integrated schools and controlled Irish-medium schools and references to maintained schools include grant-aided Irish-medium (or ‘Other’) maintained schools, but excluding Grant-Maintained Integrated schools).

The Common Funding Scheme is prepared in consultation with the LMS Steering Group and includes the arrangements whereby schools, in certain circumstances, can seek resources from funds held centrally by the Funding Authority.

In 2013-14 the Minister instigated an extensive consultation process in relation to the Review of the Common Funding Scheme (CFS). Details of the Consultation and changes made to the previous funding arrangements are available on the Department’s website: [Proposed changes - Common Funding Scheme](#)

No significant changes have been made to the formula factors or methodologies for distributing funds in 2023-24 compared to 2022-23. Any enquiries relating to the Scheme should, in the first instance, be directed to the Education Authority.

PART 1 THE COMMON FUNDING SCHEME

Policy Context and Legislative Framework

1.1 The Education and Libraries (Northern Ireland) Order 2003 (the 2003 Order) sets out the legislative framework for the development and implementation of the Common Funding Scheme.

1.2 The application of formula funding, and the delegation of financial and managerial responsibilities to Boards of Governors, are key elements in the Department's overall policy to improve the quality of teaching and learning in schools by:

- a) enabling Boards of Governors and Principals to plan and use resources (including their most valuable resource, their staff) to maximum effect in accordance with their own needs and priorities; and
- b) making schools more responsive to parents, pupils, the local community and employers.

1.3 The Education Authority is the Funding Authority for all grant-aided schools covered by the Common Funding Scheme. All controlled and maintained schools are funded by the Education Authority (EA), established by the [Education Act \(NI\) 2014/12](#) (formerly the 5 Education and Library Boards). The Education (1998 Order) (Commencement No. 8) Order (Northern Ireland) 2016: No. 207 (C.14), transferred the Funding Authority role (previously undertaken by the Department) to the Education Authority for voluntary grammar schools and grant-maintained integrated schools. In addition to funding allocated directly to school budgets by means of the relevant funding stream, schools will also have access to central funds for specified purposes and this Scheme sets out common arrangements governing disbursement of these funds by the Education Authority, as Funding Authority for all schools.

1.4 Article 5(1) of the 2003 Order provides for the delegation of the management of a school's budget share under the Common Funding Scheme to be subject to such conditions as may be imposed by this Scheme or as may be imposed in accordance with the Scheme, by the EA. The EA is required to set out the conditions under which

the Board of Governors of each controlled and maintained school is given delegated authority and its delegated budget. In imposing such conditions, Article 5(2) of the 2003 Order (as amended) requires the EA to have regard to any guidance issued by the Department as to the conditions it regards as appropriate for imposition by the EA. Voluntary grammar schools and grant-maintained integrated schools are subject to separate funding arrangements with the relevant Financial Memoranda operated by the EA.

1.5 Under the legislation, the Department is required to consult with the EA, CCMS and such other bodies as it sees fit on the content of the Scheme and the EA is required to consult with every school and inform the Department of the outcome of those consultations.

Schools within the Scope of the Common Funding Scheme

1.6 All grant-aided schools, other than special schools or schools established in hospitals, will be funded under these arrangements unless the right to a delegated budget has been withdrawn.

1.7 Schools opening and closing will be funded under the arrangements set out in Annex D. Where the opening or closing of a school takes place part-way through a month, funding calculations will be based over the full month.

Key Principles for the Common Funding Scheme

1.8 The Common Funding Scheme has been developed in accordance with the following key principles:

Sustainable schools should be funded according to the relative need of their pupils, and in a way that enables the effects of social disadvantage to be substantially reduced.

[Note: the term “sustainable” refers to the DE Policy on sustainable schools ([Schools for the future - A policy for sustainable schools](#))]

- Sustainable schools should be funded on a consistent and fair basis, taking full account of the needs of pupils.
- The formula should support schools in delivering the curriculum;
- The formula should underpin and reinforce wider education policy and objectives;

- The formula should be as transparent and comprehensible as possible and predictable in its outcome.

1.9 It follows that any changes to the Scheme should reflect these principles.

Future Arrangements for Consultation on the Content of the Scheme

1.10 Article 3(9) of the 2003 Order provides for the Scheme to be varied or replaced by a subsequent scheme. The Department will consult with the LMS Steering Group on the format and content of the Scheme prior to formal consultation. As at 01/4/20 the LMS Steering Group is made up of representatives of the Department of Education, Education Authority (EA), the Council for Catholic Maintained Schools (CCMS), Controlled Schools' Support Council (CSSC), the Governing Bodies Association (GBA), the NI Council for Integrated Education (NICIE) and Comhairle na Gaelscolaíochta (CnaG). The Education Committee of the Northern Ireland Assembly may also contribute proposals for change.

1.11 The Department will decide on those changes on which consultation should be undertaken and then formally ask the EA to consult with schools on any proposals for changes to the existing arrangements. A copy of the document setting out proposed changes will be made available to the Education Committee of the Northern Ireland Assembly.

1.12 The Department will always consult with schools or other partners where proposed changes to the Scheme are significant. Significant changes are those which fall into the following categories:

- a) re-classification of expenditure, i.e. requiring schools to accept financial responsibility for items of expenditure previously met from centre funds (or vice versa);
- b) removal of criteria for curriculum reserve support fund or contingency funds;
- c) changes in the operation of formula factors, including the introduction of new factors or the removal of existing factors. However, annual revision of formula cash values/weightings e.g. to reflect inflation, or the relative funding levels for each funding stream will not constitute a significant variation;

d) changes in the arrangements for allocation of resources held at centre as described in Part 6 and Annex A(2) where such a change in the opinion of the Department, and after consultation with the LMS Steering Group, will have a significant impact on school budgets.

1.13 The responses to the consultation will be made available to the Education Committee and to members of the LMS Steering Group. The responses will be discussed at a further meeting of the LMS Steering Group following which the Minister will decide on the changes, if any, to be made. The LMS Scheme will then be adopted.

1.14 The timetable for consultation in future years will normally be as follows:

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| November to March | The Education Committee, Schools and others may make proposals for changes. Schools should do so via the EA as their Funding Authority |
| April | Meeting of LMS Steering Group to discuss possible changes to Scheme |
| May | Issue of proposals for changes to the LMS Scheme to Education Committee and partners |
| Autumn | Consultation with schools and education partner bodies on any proposals for change |
| Late October | Closing date for responses to consultation |
| November | Collation and circulation of responses to consultation and meeting of LMS Steering Group to consider responses to consultation. |
| December | Department decides on adopted Scheme. |

Publication of the Common Funding Scheme

1.15 The 2003 Order requires the adopted Common Funding Scheme to be made available to the Board of Governors of each school to which the Scheme relates. This requirement will be fulfilled either by means of a printed copy or by publication on a website. In the event of the latter, the fact that the Scheme is available on the DE website should be made known to all schools. Printed copies will be made available if requested.

PART 2 THE BUDGETARY FRAMEWORK

2.1 Under the Local Management of Schools funding arrangements, the Funding Authority is required to pass on the calculated share of each funding stream budget directly to its schools, maximising the delivery of available resources to the classroom.

2.2 The total sum to be expended by the Funding Authority under the terms of this Scheme will continue to be referred to as the General Schools Budget (GSB). This will be made up of the following constituent parts:

- The Aggregated Schools Budget (ASB); (the Nursery & Primary schools funding stream and the Post-primary schools funding stream), is the total amount delegated to schools under the two LMS funding streams, using the respective formulae;
- Resources Held at Centre which are amounts allocated to school budgets other than by the funding stream formulae; and
- Centrally Held Resources Attributed to Schools which are amounts held by the EA for services provided to schools. Some of these services are available to all schools, while others are available only to controlled and maintained schools.

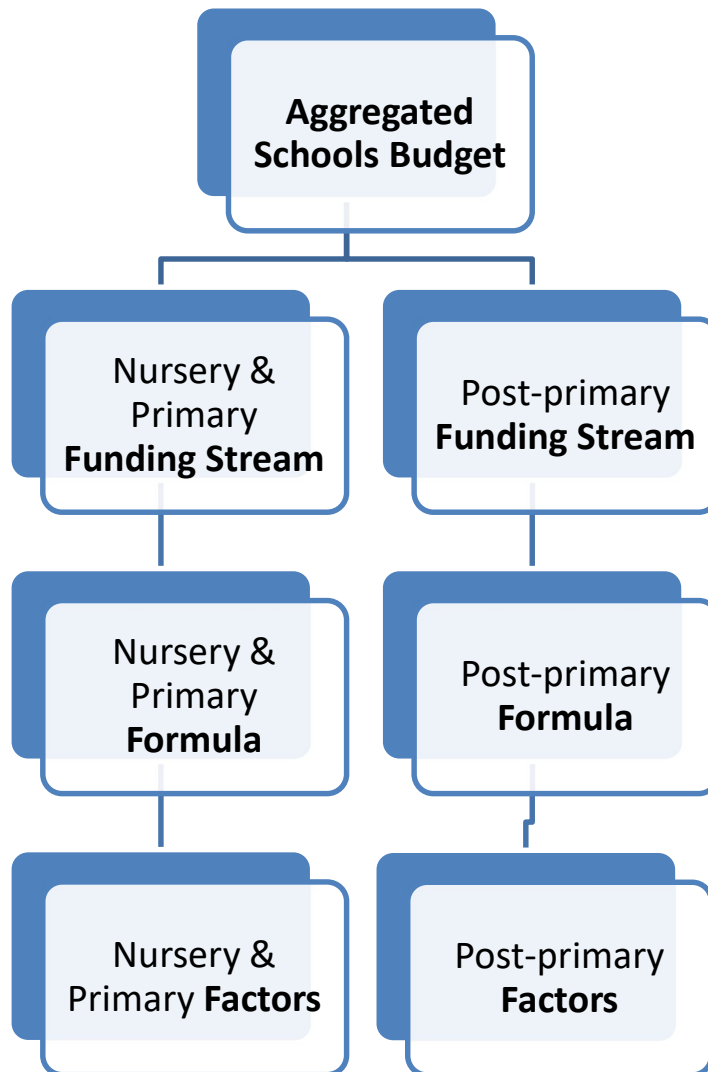
2.3 The General Schools Budget excludes:

- a) The costs of special schools;
- b) School costs which are not grant aided (e.g. boarding department costs and part of preparatory department costs); and
- c) The cost of community provision in schools, including adult education, the youth service, sports facilities, and services provided by voluntary organisations. The cost of youth tutors is, however, to be included in the General Schools Budget.

2.4 Further information about the classification of expenditure is set out in Annexes A1 – A3 of this Scheme.

Delegated budgets to schools

2.5 The Aggregated Schools Budget for all schools is distributed under two funding streams, with their own formula and funding factors, as illustrated in the diagram below:



PART 3 THE LMS FUNDING STREAMS

3.1. The formula arrangements for each funding stream, as detailed below, will apply to all schools set out in paragraph 1.6.

3.2 The total resources available for allocation by means of the two funding streams will be known as the “Aggregated Schools Budget”. The Department will, following validation of each school’s data by the EA as Funding Authority for all schools, calculate the funding stream allocation for each school and provide the EA with details of the allocations for each of its schools.

3.3 The formula for each funding stream is made up of a range of factors developed to reflect the main costs associated with schools, namely numbers of pupils; their ages and profile; the relative size of schools; costs associated with school buildings; together with a range of other factors which recognise the distinctive features of individual schools and certain pupils that give rise to significant and unavoidable costs.

NOTE: the relevant cash values, weightings etc. (for each of the factors and funding streams under the respective formula) in the current financial year are set out in the enclosed annexes (Annex G for Nursery and Primary schools, and Annex H for Post-primary schools) of this document and these are reflected in a series of worked examples within each Annex.

PART 4 NURSERY & PRIMARY FUNDING STREAM - FORMULA FACTORS

AGE WEIGHTED PUPIL UNITS (AWPU) FACTOR

4.1 Pupil numbers for age weighting purposes will be calculated, except in the case of new schools, using the enrolment at each individual school as shown on the school census immediately preceding the financial year to which funding relates.

4.2 Pupil numbers will be determined in accordance with the arrangements set out in Annex B. These numbers will be weighted to reflect differing costs associated with age ranges and the two phases (nursery and primary) funded under this funding stream. For the purpose of age weighting, the pupil's year group rather than his/her calendar age will be used.

4.3 The cash value of the Nursery & Primary AWPU is determined by dividing the total number of AWPU across all nursery and primary schools into the amount remaining in this funding stream, after amounts allocated under all other non-AWPU formula factors have been deducted. Each school's AWPU funding is calculated by multiplying the total number of AWPU generated by the pupils in the school, by the AWPU cash value.

4.4 Annex G sets out details of the Nursery & Primary AWPU cash value in this financial year; the weights to be applied to pupils in each age range and the calculated total AWPU weighted units; along with examples of the calculation methodology by which funding is allocated under this factor.

PREMISES FACTOR

4.5 This factor is comprised of two elements:

- a size element; and
- a pupil element.

Total Funding to be distributed under the Size and Pupil Elements

4.6 The Department will determine an amount per square metre which will be multiplied by the total approved floor area for all nursery and primary schools (in square metres). This total will then be doubled to determine the overall amount of funding to be distributed under these elements.

4.7 The total funding for these elements will be distributed as follows:

- 40% of the funding allocated under this factor will be distributed according to the size of the school building; and
- 60% will be distributed on a per pupil basis.

For example, if the total amount to be distributed under the premises factor is £20m then £8m will be available for distribution under the size element and £12m will be available for distribution under the pupil element. The total funding available for distribution under the size element (£8m in this example) is divided by the total approved floor area for all schools to give an amount per square metre. The amount per pupil (£12m in this example) is divided by the total number of full-time equivalent (FTE) pupils. The allocation to individual schools will be calculated by multiplying the number of FTE pupils in the school by the amount per FTE pupil. Annex G sets out details of the relevant values in this financial year and the calculation methodology by which funding is allocated under this factor.

4.8 Size Element - Each school will receive an amount per square metre depending on the approved size of the school.

4.9 Pupil Element - Each school will receive an amount per FTE pupil.

Determining the Size of Schools

4.10 This will be based on all approved parts of the school building that are used for educational purposes. The following will be excluded:

- i. school meals accommodation;
- ii. places of worship, unless these are provided as an integral part of the school and used primarily by the school;
- iii. caretakers' residences; and
- iv. bicycle sheds.

4.11 The measurement used will be the internal area within the external walls less an adjustment for any areas excepted from funding. Where data in respect of an individual school is not available, the Education Authority will use estimated figures based on existing information. In all schools, in-year adjustments will be made as follows when the data is available:

- a) where the actual figure is higher than the estimated figure as used in the formula factor calculation, the school will be allocated additional funding from the Funding Authority's LMS Contingency Fund in respect of the square metre element of the Premises factor;
 - b) where the actual figure is less than the estimated figure used in the formula factor calculation no adjustment will be made until the next financial year, unless the school is held to have been responsible for the incorrect measurement being used;
 - c) where a school gains accommodation during the financial year, funding under the factor will be adjusted for the remaining portion of the year from the LMS Contingency Fund by the Funding Authority. Where a school loses accommodation, the reduced size will not be applied to the formula factor calculation until the following financial year, and will have no retrospective effect.
- N.B. No prior year adjustments will be made.***

Determining the Pupil Element

4.12 The pupil element of the calculation will be based on a calculation of the FTE pupil count determined in accordance with the arrangements set out in Annex B. Pupils in nursery classes, special units and Irish-medium units will be included. Part-time pupils will be counted as 0.5.

LANDLORD MAINTENANCE

4.13 Each grant-maintained integrated primary school will be allocated an additional amount per square metre for landlord maintenance expenditure. This rate will be prescribed by the Department and will take account of the amounts spent across all controlled and maintained schools on landlord maintenance by the Education Authority, updated to reflect diseconomies of scale. Annex G sets out details of the relevant

amount per square metre in this financial year and the calculation methodology by which funding is allocated under this factor.

TARGETING SOCIAL NEED (TSN)

4.14 This factor distributes funding to nursery and primary schools using a social deprivation element which recognises the additional costs faced by schools in educating children from socially deprived backgrounds, regardless of ability, and the particular challenges faced in schools with high proportions of children from such backgrounds. The measure used to determine social disadvantage is entitlement to free school meals (with nursery children also being assessed against parents in receipt of Job Seekers Allowance, Income Support or Universal Credit);

Social Deprivation funding in nursery schools and nursery classes

4.15 Funding is allocated on an incremental basis, using the measure of the number of FTE pupils in a nursery school/nursery class listed in the School Census as either having a parent in receipt of income-based Job Seekers Allowance, Income Support or Universal Credit (JSA/IS/UC pupils); or having an entitlement to a free school meal (FSME). Funding allocations for individual schools will depend on the percentage of JSA/IS/UC/FSME pupils enrolled in the nursery school/ nursery class. The number of JSA/IS/UC/FSME pupils enrolled at each school will be expressed as a percentage of the overall pre-school children enrolled in the nursery school/class (JSA/IS/UC/FSME %). Part-time pupils will be counted as 0.5.

4.16 Each year, the Department will determine two percentage values and these will be used to set three Funding Bands. The two percentage values will be determined as follows:

- the profile of all JSA/IS/UC/FSME pupils in all nursery schools and nursery classes will be examined and an average percentage value will be set; and,
- schools with above average percentages of JSA/IS/UC/FSME pupils will be examined and a “mid-percentage value” equivalent to the middle point of schools with above average JSA/IS/UC/FSME % will be set.

4.17 Following the setting of the two percentage values, funding will be allocated incrementally, using three bands with appropriate weightings and cash values applied to each band to determine the associated per pupil funding:

- a baseline BAND 1 for all JSA/IS/UC/FSME pupils within a nursery school/class at or below the average JSA/IS/UC/FSME percentage value;
- BAND 2 for all JSA/IS/UC/FSME pupils within a nursery school/class who lie above the average percentage value up to and including the mid-percentage value; and
- BAND 3 for all JSA/IS/UC/FSME pupils within a nursery school/class who lie above the mid-percentage value.

4.18 The following diagram illustrates the funding Bands that will be applied to each Nursery school/class for those pupils which fall into the relevant percentage band.

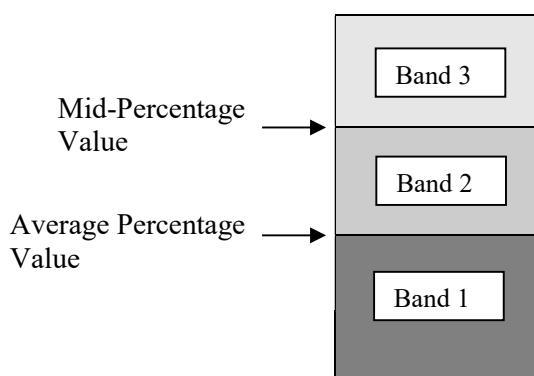


Figure 1

For example

A nursery school whose total percentage of JSA/IS/UC/FSME children places it in the highest funding Band (Band 3), will receive funding based on the appropriate weighting and cash value applied to Band 1 for all those pupils up to the average percentage value. In addition, it will receive funding based on the appropriate weighting and cash value applied to Band 2 for those pupils above the average percentage value but below the mid-percentage value. It will also receive funding for the remainder of its cohort based on the appropriate weighting and cash value applied to Band 3.

4.19 Annex G provides details of the percentages and cash values currently applied for each Band in this financial year, along with illustrative examples of the above arrangements.

Social Deprivation funding in primary schools

4.20 In the primary sector, funding is distributed on an incremental basis as the proportion of children entitled to free school meals at a school increases. The Department will obtain details of the numbers of pupils in individual schools identified as being entitled to free school meals (FSME) from the annual census return. Funding allocations for individual schools will depend on the percentage of FSME pupils enrolled in the school. The number of FSME pupils enrolled at each school will be expressed as a percentage of the overall children enrolled in the school (FSME %).

4.21 Each year, the Department will determine two percentage values and these will be used to set three Funding Bands. The two percentage values will be determined as follows:

- the profile of all FSME pupils in all primary schools will be examined and an average percentage value will be set; and
- schools with above average percentages of FSME pupils will be examined and a “mid-percentage value” equivalent to the middle point of schools with above average FSME % will be set.

4.22 Following the setting of the two percentage values, funding will be allocated using three bands with appropriate weightings and cash values applied to each band to determine the associated per pupil funding:

- a baseline BAND 1 for all FSME pupils within a primary school at or below the average FSME percentage value;
- BAND 2 for all FSME pupils within a primary school who lie above the average percentage value up to and including the mid-percentage value; and,
- BAND 3 for all FSME pupils above the mid-percentage value within a primary school.

4.23 The following diagram illustrates the funding Bands that will be applied to each school for those pupils which fall into the relevant % band.

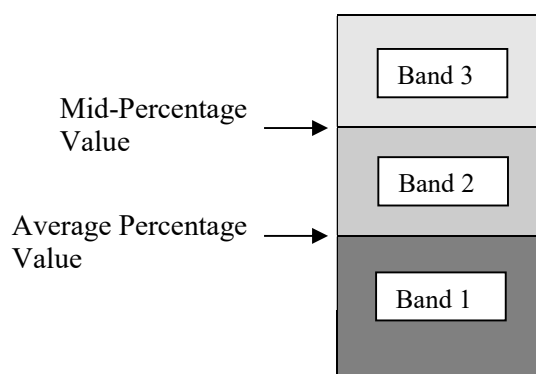


Figure 2

For example

A primary school whose total percentage of FSME pupils places it in the highest funding Band (Band 3), will receive funding based on the appropriate weighting and cash value applied to Band 1 for all those pupils up to the average percentage value. In addition, it will receive funding based on the appropriate weighting and cash value applied to Band 2 for all those pupils above the average percentage value but below the mid-percentage value. It will also receive funding for the remainder of its cohort based on the appropriate weighting and cash value applied to Band 3.

4.24 Annex G provides details of the percentages and cash values currently applied for each Band in this financial year, along with illustrative examples of the above arrangements.

ADDITIONAL SOCIAL DEPRIVATION FACTOR

4.25 For the 2023-24 year, (as in previous years) a fund of £10m has been set aside for 'Additional' Social Deprivation. £5.5m has been made available for the Nursery & Primary funding stream. This funding element is distributed to: (i) Nursery schools and nursery classes within primary schools on the proportion of identified additional needs – JSA/IS/UC or FSME; and (ii) Primary school age pupils on the proportion of identified additional needs, using FSME.

Additional Social Deprivation funding in nursery schools and nursery classes

4.26 As in the 2022-23 year, 10% of this funding is distributed to the Band 1 schools, 30% to Band 2 schools and 60% to Band 3 schools – in line with the focus on increased funding support for those schools with the greatest concentration of pupils identified as most socially deprived.

4.27 The additional Social Deprivation funding factor distributes funding for nursery-age pupils, identified as being socially deprived, on the basis of their weighted TSN band units. The proportion of increased funding allocations reflecting the 10%, 30%, 60% apportionment referred to above.

4.28 Annex G provides details of the breakdown of the Additional Social Deprivation funding element, along with illustrative examples of the above arrangements.

Additional Social Deprivation funding in primary schools

4.29 As in the 2022-23 year, 10% of this funding is distributed to the Band 1 schools, 30% to Band 2 schools and 60% to Band 3 schools – in line with the focus on increased funding support for those schools with the greatest concentration of pupils identified as most socially deprived.

4.30 The additional Social Deprivation funding factor distributes funding for primary-age pupils, identified as being socially deprived, on the basis of their weighted TSN band units. The proportion of increased funding allocations reflecting the 10%, 30%, 60% apportionment referred to above.

4.31 Annex G provides details of the breakdown of the Additional Social Deprivation funding element, along with illustrative examples of the above arrangements for primary schools.

Accounting for TSN Funding

4.32 Every school in receipt of TSN funds is required to account for their use of those funds within their Every School a Good School (ESaGS), Schools Development Planning process. The TSN Planner has been developed to help schools capture a range of information about the use and impact of TSN funding which will assist schools in planning their teaching and learning for the year ahead as well as helping to promote and disseminate good practice. It also allows the Department to better understand how schools are choosing to utilise TSN resources, illustrate the range of interventions and support being offered and be able to demonstrate the positive impact those resources are having on children and young people most in need.

SMALL SCHOOLS SUPPORT FACTOR

4.33 The Small Schools Support factor is intended to target more resources towards smaller primary schools to facilitate the delivery of the curriculum.

4.34 The amount to be allocated to eligible schools is determined by the number of pupils in the school. In the calculation of funding allocations under this factor, pupils in nursery classes, special units or Irish-medium units are excluded from the pupil count. Nursery schools are ineligible for support under this factor.

Calculation of funding allocations for primary schools

4.35 A lump sum equivalent to 1.0 times the salary (inclusive of employers National Insurance and Pension contributions) of a teacher on point UPS 1 of the Teachers' Upper Pay Scale at the rate as at October 2022, will be allocated to schools of up to 100 pupils tapering to zero at 300 pupils.

4.36 Annex G details the lump sum values to be applied in this financial year, the tapering methodology and illustrative examples of how funding is allocated under this factor.

FOUNDATION STAGE FACTOR.

4.37 This factor is intended to provide primary schools with additional funds to ensure that they deliver the Foundation Stage of the primary curriculum effectively, including through the use of classroom assistance and classroom resources as appropriate. The amount of Foundation Stage funding to be allocated to individual primary schools will be based on the number of eligible pupils in the school.

4.38 Primary schools that have a combined primary year 1 and year 2 enrolment of up to 10 pupils will be allocated a minimum lump sum amount determined by the Department, with an additional per pupil amount allocated thereafter for each pupil above 10 in the combined primary year 1 & year 2 cohort. Funding arrangements and pupil count arrangements will include separate identification of pupils in Irish-medium units, and exclude nursery / special unit pupils.

4.39 Annex G details the lump sum value and additional amount per pupil above the minimum pupil number threshold to be applied in this financial year; along with illustrative examples of how funding is allocated under this factor.

PRIMARY PRINCIPALS' RELEASE TIME FACTOR

4.40 This factor is intended to provide resources to help ensure that at least two days per week release from teaching duties is available for Principals of smaller primary schools. This release from classroom duties will allow these Principals to concentrate on their leadership, management and administrative duties.

4.41 Eligible Principals should ensure they have at least two days per week free from class contact and Boards of Governors will be expected to ensure that the necessary conditions exist in which the Principal may avail of this time.

4.42 The amount to be allocated to qualifying schools will be based on the number of pupils in the school. In the calculation of funding allocations under this factor, pupils in nursery classes, special units or Irish-medium units are excluded from the pupil count.

4.43 Primary schools with enrolments of up to 100 pupils will receive a maximum lump sum amount as determined by the Department, tapering to zero at 300 pupils. Annex G details the lump sum values and the tapering methodology to be applied in this

financial year, along with illustrative examples of how funding is allocated under this factor.

TEACHERS SALARY PROTECTION FACTOR

Eligibility and Calculation of Salary Bills

4.44 Schools will be eligible for compensation where their overall teaching salary costs, including employer's superannuation and national insurance contributions, are above the average for the relevant school phase.

4.45 The Funding Authority will collate details of the salary costs based on the October 2022 salaries for each of its schools on the payroll. The Funding Authority will produce an assessed annual salary bill for the school for that financial year and this will subsequently be compared to the average salary cost for the particular school phase.

- a) The following category of teacher will be included in the teacher count:
- Principals;
 - Vice Principals;
 - Full-time permanent teachers;
 - Temporary teachers appointed for a period of not less than 1 year, and paid on a 1/365th basis; and
 - Part-time pro-rata at FTE rate. Exclude hourly paid part-time teachers.

Note: *The teacher count will exclude any teachers whose costs (as shown below) are excluded.*

- b) The following costs are excluded from the calculation:
- Salary costs met centrally (e.g. teachers in Special Units);
 - costs of teachers in delegated DE and EA initiatives; and
 - Reorganisation allowances.

Determination of Average Salary Costs in School Sectors

4.46 The Department will calculate the average teacher salary cost of teachers in nursery schools and primary schools, based on the information provided by the Funding Authority, as outlined above.

4.47 Where a new school opens and considers that it has above average salary costs, it may make application for support from the Funding Authority's LMS Contingency Fund.

Calculation of Compensation Amount

4.48 Where a school has above average teacher salary costs, it will receive a compensatory amount taking account of the number of teachers employed and the extent to which the school's salary bill is above average for the phase. Compensation is payable at 100% of the above average costs for schools of 4 teachers or less tapering to 10% of the above average costs for schools of 30 teachers or more.

4.49 Annex G sets out details of the relevant average teacher salary costs in this financial year, along with illustrative examples of the calculation methodology by which funding is allocated under this factor.

ADMINISTRATIVE COSTS FACTOR

4.50 Grant-maintained integrated primary schools are allocated an amount per pupil based on the equivalent spend per pupil on comparable functions by the Education Authority for their schools. The distribution of funding under this factor takes account of the additional responsibilities and associated costs for administrative functions for these schools, which in the case of controlled and maintained funded schools are carried out centrally by the EA. It also reflects the diseconomies of scale faced by individual grant-maintained integrated primary schools and the fact that legal costs, audit and insurance are provided on a commercial basis.

Calculation of Administrative Costs

4.51 The FTE pupil count will be determined in accordance with the arrangements set out in Annex B. Each school will be allocated a basic lump sum determined by the Department and an additional amount for each pupil in excess of 100 up to a maximum allocation as set out in Annex G, which also provides illustrative examples of the calculation methodology by which funding is allocated under this factor.

SUPPORT FOR CHILDREN OF THE TRAVELLER COMMUNITY

4.52 Each full-time pupil designated in the school census as being of the Traveller Community, including Roma children, will generate an additional allocation for the school equivalent to 0.5 of the Nursery & Primary AWPU cash value. Part-time pupils will be weighted at 0.25. Annex G sets out illustrative examples of the calculation methodology by which funding is allocated under this factor.

SUPPORT FOR CHILDREN LOOKED AFTER

4.53 Each full-time pupil designated in the school census as being a Child Looked After will generate an additional allocation for the school equivalent to 0.5 of the Nursery & Primary AWPU cash value. Part-time pupils will be weighted at 0.25. Annex G sets out illustrative examples of the calculation methodology by which funding is allocated under this factor.

SUPPORT FOR NEWCOMER PUPILS

Definition

4.54 Newcomer pupils often require extra support, particularly in their first few years of education. For the purposes of designation and subsequent qualification for additional funding under the Newcomer factor, schools should use the 'Newcomer, Guidelines for schools' which sets out the criteria for designation and the procedures and best practice to be used.

- 4.55 A child will initially be designated as a newcomer pupil for funding purposes if:
- a) the child was born in a country other than the UK and the child needs to learn the language of instruction (including basic communication and comprehension) whether that is English or Irish, and does not have a language in common with the teacher. The child does not normally speak English or Irish at home; and/or
 - b) the child was born in the UK but does not have the satisfactory language skills to participate fully in the school curriculum, and the wider environment, and does not have a language in common with the teacher. The child does not normally speak English or Irish at home.

NOTES: This designation and related funding does not apply to English speaking indigenous pupils who choose to attend an Irish medium school. That circumstance is dealt with under the Irish medium education policy.

In addition to the criteria provided above, there are other indicators to help schools to determine whether or not a child is a newcomer child - included in the proforma in the [Newcomer Guidelines for schools](#).

Eligibility for funding will continue for the following three years of the child's school life, beginning when the child is first recorded as a Newcomer pupil in the annual school census. Thereafter, schools must ensure that the appropriate guidance on assessment and re-designation as outlined in the Newcomer Guidelines for Schools, is undertaken on an annual basis to verify where there are continuing needs and the child still requires additional support as a Newcomer.

Allocation

4.56 Schools will receive an additional 0.5 of the Nursery & Primary AWPU cash value for each full-time pupil designated in the school census as a Newcomer pupil. Part-time pupils will be weighted at 0.25. Annex G sets out illustrative examples of the calculation methodology by which funding is allocated under this factor.

Audit

4.57 In addition to funding made directly available to schools, the EA through the regional Inter-Cultural Education Service (IES) are provided with specific funding to support pupils who do not have satisfactory language skills to participate fully in the school curriculum, and the wider environment, and do not have a language in common

with the teacher. The EA's Internal Audit will engage in follow-up visits to schools with children falling into these categories to ensure there are consistent standards of designation across all schools in their area and that the appropriate documentation, i.e. the Mandatory Newcomer Designation Pro-Forma is in order.

SUPPORT FOR CHILDREN OF SERVICE PERSONNEL

Definition

4.58 Qualifying pupils are those pupils in primary schools whose father or mother is a member of the UK armed services, is not normally resident in Northern Ireland and who has been posted here for a period scheduled to last no less than 2 years. Children in nursery schools and nursery classes will be ineligible for support under this factor.

Allocation

4.59 Primary schools will receive an additional 0.2 of the Nursery & Primary AWPU cash value for each full-time pupil designated in the school census as being of a Service Personnel family. Annex G sets out illustrative examples of the calculation methodology by which funding is allocated under this factor.

SUPPORT FOR IRISH-MEDIUM SCHOOLS AND UNITS

Curricular Support

4.60 Irish-medium primary schools and Irish-medium units attached to primary schools will be allocated an amount per pupil equivalent to 0.055 of the Nursery & Primary AWPU cash value, to reflect costs associated with the development of curricular materials and the teaching of English at Key Stage 2. The pupil count figure excludes pupils in nursery classes.

Administrative Support for Units attached to primary schools

4.61 Irish-medium units attached to primary schools will be allocated additional support based on a lump sum equivalent to 1.1 times the salary (inclusive of employer contributions) of a teacher on point M6 of the Teachers' Main Pay Scale as at the rate paid at October 2022. This will operate on a sliding scale, tapering to zero at 300 pupils. In the calculation of funding allocations under this element of the factor, pupils in nursery classes are excluded from the pupil count.

4.62 Annex G sets out details of the lump sum values and the tapering methodology to be applied in this financial year, together with illustrative examples of how funding is allocated under this factor.

SPECIAL UNITS FACTOR

4.63 The Special Units factor is designed to support primary pupils in special units and not pupils with statements of special educational need in mainstream classes. Pupils with statements of special educational need who are in attendance/registered in a mainstream class will generate the same AWPU weighting as applicable to non-statemented pupils. In addition, the Funding Authority will meet the additional costs required to fulfil the terms of the statement.

4.64 Pupils with statements of special educational need who are in attendance / registered in a special unit will attract the appropriate Nursery & Primary AWPU weighting as set out in Annex G. This reduced weighting reflects the fact that the Funding Authority meets the full cost of staffing in special units.

4.65 Schools with approved special units will be allocated an appropriate lump sum for each class within the unit. This will be adjusted pro rata by the Funding Authority where a unit opens or closes during a year. Annex G sets out details of the relevant lump sum value to be applied in this financial year, together with an illustrative example of how funding is allocated under this factor.

AUDIT ARRANGEMENTS

4.66 The Education Authority will undertake appropriate validation of this data and where discrepancies are found, they will carry out an exercise to scrutinise and to verify that the information submitted by schools for use within the Nursery & Primary funding stream formula is accurate. Schools should therefore pay particular attention to the recording of data in the annual school census and ensure that, if required, evidence can be produced to substantiate all of the information recorded.

4.67 The deliberate falsification or withholding of any information to be used for funding calculations will be viewed as a very serious matter. In certain circumstances it can be construed as fraud, even where there is no personal benefit to an individual. As a matter of course, all cases of suspected fraud are reported to the police for further investigation. Paragraph 6.27 provides further details on the adjustments that will be made to school budgets as a result of either incomplete or incorrect information.

FINANCIAL AND MANAGEMENT ARRANGEMENTS FOR SCHOOLS

4.68 All schools must comply with the conditions set out in Financial and Management Arrangements / Financial planning procedures issued by the Education Authority.

4.69 In particular, the Board of Governors of each controlled and maintained school must agree a financial plan for its school and submit it to the Funding Authority for approval in accordance with the specified timetable and in such form as prescribed by the Funding Authority. Expenditure must be contained within the approved budget unless otherwise agreed by the Funding Authority.

Part 5 POST-PRIMARY FUNDING STREAM – FORMULA FACTORS

AGE WEIGHTED PUPIL UNITS (AWPU) FACTOR

5.1 Pupil numbers for age weighting purposes will be calculated, except in the case of new schools, using the enrolment at each individual school as shown on the school census immediately preceding the financial year to which funding relates.

5.2 Pupil numbers will be determined in accordance with the arrangements set out in Annex B. These numbers will be weighted to reflect differing costs associated with age ranges funded under this funding stream. For the purpose of age weighting, the pupil's year group rather than his/her calendar age will be used.

5.3 The cash value of the Post-Primary AWPU is determined by dividing the total number of AWPU across all Post-Primary schools (including Preparatory Department pupils in grammar schools), into the amount remaining in this funding stream after amounts allocated under all other non-AWPU formula factors have been deducted. Each school's AWPU funding is calculated by multiplying the total number of AWPU generated by the pupils in the school, by the post-primary AWPU cash value.

5.4 Annex H sets out details of the post-primary AWPU cash value in this financial year; the weights to be applied to pupils in each age range and the calculated total AWPU weighted units; along with examples of the calculation methodology by which funding is allocated under this factor.

PREMISES FACTOR

5.5 This factor is comprised of two elements:

- a size element; and
- a pupil element.

Total Funding to be distributed under the Size and Pupil Elements

5.6 The Department will determine an amount per square metre which will be multiplied by the total approved floor area for all secondary and grammar schools (in square metres – excludes Preparatory Departments of grammar schools). This total will then be doubled to determine the overall amount of funding to be distributed under these elements.

5.7 The total funding for these elements will be distributed as follows:

- 40% of the funding allocated under this factor will be distributed according to the size of the school building; and
- 60% will be distributed on a per pupil basis.

For example, if the total amount to be distributed under the premises factor is £40m then £16m will be available for distribution under the size element and £24m will be available for distribution under the pupil element. The total funding available for distribution under the size element (£16m in this example) is divided by the total approved floor area for all schools to give an amount per square metre. The amount per pupil (£24m in this example) is divided by the total number of full-time equivalent (FTE) pupils (excludes Preparatory Department pupils in grammar schools). The allocation to individual schools will be calculated by multiplying the number of FTE pupils in the school by the amount per FTE pupil. Annex H sets out details of the relevant values in this financial year and the calculation methodology by which funding is allocated under this factor:

- Size Element - Each school will receive an amount per square metre depending on the approved size of the school.
- Pupil Element - Each school will receive an amount per FTE pupil (pupils in Preparatory Departments of grammar schools will not be counted).

Determining the Size of Schools

5.8 This will be based on all approved parts of the school building that are used for *educational purposes*. The following will be excluded:

- i. school meals accommodation;
- ii. places of worship, unless these are provided as an integral part of the school and used primarily by the school;

- iii. Preparatory Departments and Boarding Departments of grammar schools
- iv. caretakers' residences;
- v. Boat houses;
- vi. Rifle ranges; and
- vii. bicycle sheds.

5.9 The measurement used will be the internal area within the external walls less an adjustment for any areas excepted from funding. Where data in respect of an individual school is not available, the Funding Authority will use estimated figures based on existing information. In all schools, in-year adjustments will be made as follows when the data is available:

- a) where the actual figure is higher than the estimated figure as used in the formula factor calculation, the school will be allocated additional funding from the Funding Authority's LMS Contingency Fund in respect of the square metre element of the Premises factor;
- b) where the actual figure is less than the estimated figure used in the formula factor calculation no adjustment will be made until the next financial year, unless the school is held to have been responsible for the incorrect measurement being used;
- c) where a school gains accommodation during the financial year, funding under the factor will be adjusted for the remaining portion of the year from the LMS Contingency Fund by the Funding Authority. Where a school loses accommodation, the reduced size will not be applied to the formula factor calculation until the following financial year, and will have no retrospective effect.

Note: No prior year adjustments will be made.

Determining the Pupil Element

5.10 The pupil element of the calculation will be based on a calculation of the FTE pupil count determined in accordance with the arrangements set out in Annex B. Pupils in

Preparatory Departments of grammar schools will not be counted.

LANDLORD MAINTENANCE

5.11 Each voluntary grammar and grant-maintained integrated post-primary school will be allocated an additional amount per square metre for landlord maintenance expenditure. This rate will be prescribed by the Department and will take account of the amounts spent on landlord maintenance by the EA for its controlled and maintained schools, uprated to reflect diseconomies of scale. Annex H sets out details of the relevant amount per square metre in this financial year and the calculation methodology by which funding is allocated under this factor.

TARGETING SOCIAL NEED (TSN)

5.12 Funding is distributed to post-primary schools using two elements:

- a Social Deprivation element, which recognises the additional costs faced by schools in educating children from socially deprived backgrounds, regardless of ability, and the particular challenges faced in schools with high proportions of children from such backgrounds. The measure used to determine social disadvantage is entitlement to free school meals; and
- an educational attainment element which recognises the extra support required by pupils performing below the expected level for their age, regardless of social background. The measure used in post-primary schools is attainment at Key Stage 2 (or Key Stage 3 for Senior High schools).

Social Deprivation funding in Post-primary schools

5.13 In the post-primary phase funding will be distributed on an incremental basis as the proportion of children entitled to free school meals at a school increases. The Department will obtain details of the numbers of pupils in individual schools identified as being entitled to free school meals (FSME) from the annual census return. Funding allocations for individual schools will depend on the percentage of FSME pupils enrolled in the school. The number of FSME pupils enrolled at each school will be expressed as a percentage of the overall children enrolled in the school (FSME %).

5.14 Each year, the Department will determine two percentage values and these will be used to set three Funding Bands. The two percentage values will be determined as follows:

- the profile of all FSME pupils in all post-primary schools will be examined and an average percentage value will be set; and,
- post-primary schools with above average percentages of FSME pupils will be examined and a “mid-percentage value” equivalent to the middle point of schools with above average FSME % will be set.

5.15 Following the setting of the two percentage values, funding will be allocated incrementally, using three bands with appropriate weightings and cash values applied to each band to determine the associated per pupil funding:

- a baseline BAND 1 for all post-primary schools with FSME pupils at or below the average FSME percentage value;
- BAND 2 for all post-primary schools with FSME pupils who lie above the average percentage value up to and including the mid-percentage value; and
- BAND 3 for all post-primary schools with FSME pupils who lie above the mid-percentage value.

5.16 The following diagram illustrates the funding Bands that will be applied to each post-primary school for those pupils which fall into the relevant percentage band.

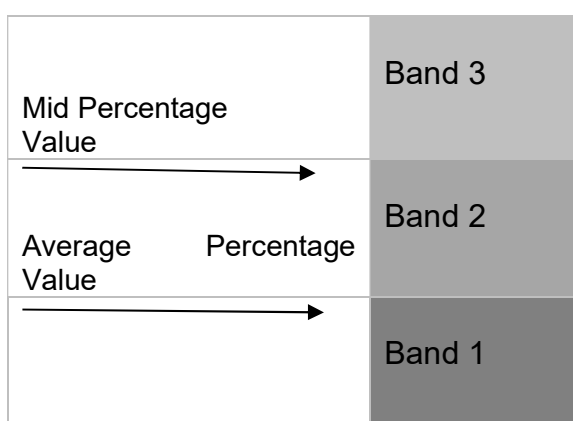


Figure 3

For example

A Post-primary school whose total percentage of FSME pupils places it in the highest funding Band (Band 3), will receive funding based on the appropriate weighting and cash value applied to Band 1 for all those pupils up to the average percentage value. In addition, it will receive funding based on the appropriate weighting and cash value applied to Band 2 for all those pupils above the average percentage value but below the mid-percentage value. It will also receive funding for the remainder of its cohort based on the appropriate weighting and cash value applied to Band 3.

5.17 Annex H provides details of the percentages and cash values currently applied for each post-primary Band in this financial year, along with illustrative examples of the above arrangements. Note: Pupils and FSME in preparatory departments are not included in calculations.

ADDITIONAL SOCIAL DEPRIVATION FACTOR

5.18 For 2023-24, (as in previous years) a fund of £10m has been set aside for 'Additional Social Deprivation, £4.5m has been made available for the Post-primary funding stream. This funding element is distributed to post-primary schools on the proportion of identified additional needs, using FSME.

5.19 As in the 2022-23 year, 100% of this funding is distributed to the Band 3 schools – in line with the focus on increased funding support for those schools with the greatest concentration of pupils identified as most socially deprived.

5.20 Annex H provides details of the breakdown of the Additional Social Deprivation funding element, along with illustrative examples of the above arrangements for Post-primary schools. Note: Pupils and FSME in preparatory departments are not included in calculations.

EDUCATIONAL ATTAINMENT FACTOR

5.21 The educational attainment element of the TSN factor is intended to provide additional resources to help post-primary schools in meeting the needs of those pupils

who are performing below the expected level for their age and require extra support. Within the post-primary sector, funding under the educational attainment element will be distributed using Key Stage 2 assessment results for English and Maths (Key Stage 3 assessment results for Senior High Schools). The relevant information in relation to post-primary schools is requested as part of the annual school census return. The post-primary funding stream formula will use the most up to date available data for funding calculations to be applied in the following financial year.

5.22 DE Circular 2009/10 includes specific reference to the onus on primary schools to transfer Key Stage 2 data to the receiving school. The Circular stipulates that when a pupil leaves a school, it is a legal requirement for the school they are leaving to transfer a formal record of the pupil's academic achievements and progress; this must be provided to the principal or Board of Governors of the receiving school within 15 days. This should always include the end-of-key stage data, especially for the end of Key Stage 2 (and the end of Key Stage 3 where a pupil is transferring to a Senior High School), as this data is used as part of the funding calculations for post-primary schools.

5.23 The Key Stage assessment scores for pupils admitted into the standard entry year will be weighted as follows:

Key Stage 2

| Level | Weight |
|---------------------|---------------|
| At or below level 1 | 6 |
| Level 2 | 3 |
| Level 3 | 2 |
| Level 4 | 0 |

KEY STAGE 3 (Senior High Schools Only)

| Level | Weight |
|---------------------|---------------|
| At or below level 2 | 6 |
| Level 3 | 3 |
| Level 4 | 2 |
| Level 5 | 0 |

5.24 A percentage score for each school will be determined by calculating and combining the total score for all pupils admitted and expressing this as a percentage of the maximum total score (i.e. if the full cohort were performing at or below the lowest level in both subjects). The pupil count figure excludes special unit pupils and pupils in preparatory departments. The resultant Key Stage 2 weighted percentage is then multiplied by the pupil count for the school and the figure obtained multiplied by the educational attainment Key Stage cash value. Key Stage results will be averaged on a rolling 3 year basis (or as many years as are available, up to 3) to compensate for annual fluctuations in the individual year group achievements.

For example

Using the following Key Stage 2 scores as the basis for calculating the rolling average over 3 years for the Year 8 pupils in a school - (31.50%), (32.50%) and (32.60%) - would provide for an average score of 32.20% to be used in the next appropriate formula allocation to this school. Similar arrangements will apply for the Key Stage 3 results for the intake year in Senior High schools.

5.25 Annex H provides details of the Key Stage unit cash values currently applied in this financial year, along with illustrative examples of the above arrangements.

Accounting for TSN Funding

5.26 Every school in receipt of TSN funds is required to account for their use of those funds within their Every School a Good School (ESaGS), Schools Development Planning process. A TSN Planner has been developed to help schools capture a range of information about the use and impact of TSN funding which will assist schools in planning their teaching and learning for the year ahead as well as helping to promote and disseminate good practice. Details of the TSN Planner and how to access it can be found here: [Targeting Social Need | Department of Education \(education-ni.gov.uk\)](https://www.education-ni.gov.uk/targeting-social-need)

SMALL SCHOOLS SUPPORT FACTOR

5.27 The Small Schools Support factor is intended to target more resources towards smaller post-primary schools to facilitate the delivery of the curriculum. The amount to be allocated to eligible schools is determined by the number of pupils in the school. In the calculation of funding allocations under this factor, pupils in preparatory departments, special units or Irish-medium units are excluded from the pupil count.

Calculation of funding allocations for post-primary schools

5.28 A lump sum equivalent to 3.4 times the salary (inclusive of employers National Insurance and Pension contributions) of a teacher on point UPS 1 of the Teachers' Upper Pay Scale at the rate as at October 2022, will be allocated to schools of up to 200 pupils, tapering to zero at 550 pupils.

5.29 Annex H details the lump sum values to be applied in this financial year, the tapering methodology and illustrative examples of how funding is allocated under this factor.

TEACHERS SALARY PROTECTION FACTOR

Eligibility and Calculation of Salary Bills

5.30 Schools will be eligible for compensation where their overall teaching salary costs, including employer's superannuation and national insurance contributions, are above the average for the relevant school phase.

5.31 The Funding Authority will collate details of the salary costs based on the rate as at October 2022 salaries for each of its schools on the payroll. The Funding Authority will produce an assessed annual salary bill for the school for that financial year and this will subsequently be compared to the average salary cost for the Post-primary school phase.

- a) The following category of teacher will be included in the teacher count:
- Principals;
 - Vice Principals;
 - Full-time permanent teachers;
 - Temporary teachers appointed for a period of not less than 1 year, and paid on a 1/365th basis; and

- Part-time pro-rata at FTE rate. Exclude hourly paid part-time teachers.

Note: Teacher count will exclude any teachers whose costs (shown below) are excluded.

b) The following costs are excluded from the calculation:

- Salary costs met centrally (e.g. teachers in Special Units and a proportion of a Youth Tutor's salary in respect of teaching costs – see Annex A2 10(i)(c);
- costs of teachers in delegated DE and EA initiatives;
- Salary costs of teachers in preparatory departments of grammar schools;
- Reorganisation allowances.

Determination of Average Salary Costs

5.32 The Department will calculate the average teacher salary cost of teachers in post-primary schools, based on the information provided by the Funding Authority in the above paragraph. Where a new school opens and considers that it has above average salary costs, it may make application for support from the Funding Authority's LMS Contingency Fund.

Calculation of Compensation Amount

5.33 Where a school has above average teacher salary costs, it will receive a compensatory amount taking account of the number of teachers employed and the extent to which the school's salary bill is above average for the phase. Compensation is payable at 100% of the above average costs for schools of 4 teachers or less tapering to 10% of the above average costs for schools of 30 teachers or more.

5.34 Annex H sets out details of the relevant average teacher salary costs in this financial year, along with illustrative examples of the calculation methodology by which funding is allocated under this factor.

ADMINISTRATIVE COSTS FACTOR

5.35 Voluntary grammar and grant-maintained integrated post-primary schools are allocated an amount per pupil based on the equivalent spend per pupil on comparable functions by the EA for its controlled and maintained schools. The distribution of funding

under this factor takes account of the additional responsibilities and associated costs for administrative functions for these schools, which in the case of controlled and maintained schools are carried out centrally by the EA. It also reflects the diseconomies of scale faced by individual voluntary grammar and grant-maintained integrated post-primary schools and the fact that legal costs, audit and insurance are provided on a commercial basis.

Calculation of Administrative Costs

5.36 The FTE pupil count will be determined in accordance with the arrangements set out in Annex B, but pupils in the preparatory department of voluntary grammar schools will not be counted. Each school will be allocated a basic lump sum determined by the Department and an additional amount for each pupil in excess of 100 up to a maximum allocation as set out in Annex H, which also provides illustrative examples of the calculation methodology by which funding is allocated under this factor.

SUPPORT FOR CHILDREN OF THE TRAVELLER COMMUNITY

5.37 Each full-time pupil designated in the school census as being of the Traveller Community, including Roma children, will generate an additional allocation for the school equivalent to 0.5 of the post-primary formula AWPU cash value. Annex H sets out illustrative examples of the calculation methodology by which funding is allocated under this factor. ***Note: Pupils in preparatory departments and fee payers are not included under this factor***

SUPPORT FOR CHILDREN LOOKED AFTER

5.38 Each full-time pupil designated in the school census as being a Child Looked After will generate an additional allocation for the school equivalent to 0.5 of the post-primary formula AWPU cash value. Annex H sets out illustrative examples of the calculation methodology by which funding is allocated under this factor. ***Note: Pupils in preparatory departments and fee payers are not included under this factor***

SUPPORT FOR NEWCOMER PUPILS

Definition

5.39 Newcomer pupils often require extra support, particularly in their first few years of education. For the purposes of designation and subsequent qualification for additional funding under the Newcomer factor, schools should use the 'Newcomer, Guidelines for schools' which sets out the criteria for designation and the procedures and best practice to be used.

5.40 A child will initially be designated as a newcomer pupil for funding purposes if:

- a) the child was born in a country other than the UK and the child needs to learn the language of instruction (including basic communication and comprehension) whether that is English or Irish, and does not have a language in common with the teacher. The child does not normally speak English or Irish at home;
and/or
- b) the child was born in the UK but does not have the satisfactory language skills to participate fully in the school curriculum, and the wider environment, and does not have a language in common with the teacher. The child does not normally speak English or Irish at home.

NOTES: This designation and related funding does not apply to English speaking indigenous pupils who choose to attend an Irish medium school. That circumstance is dealt with under the Irish medium education policy.

In addition to the criteria provided above, there are other indicators to help schools to determine whether or not a child is a newcomer child - included in the proforma in the [Newcomer Guidelines for schools](#).

Eligibility for funding will continue for the following three years of the child's school life, beginning when the child is first recorded as a Newcomer pupil in the annual school census. Thereafter, schools must ensure that the appropriate guidance on assessment and re-designation as outlined in the Newcomer Guidelines for Schools, is undertaken on an annual basis to verify where there are continuing needs and the child still requires additional support as a Newcomer.

Allocation

5.41 Schools will receive an additional 0.5 of the post-primary formula AWPU cash value for each full-time pupil designated in the school census as a Newcomer pupil. Annex H sets out illustrative examples of the calculation methodology by which funding is allocated under this factor. ***Note: Pupils in preparatory departments and fee payers are not included under this factor***

Audit

5.42 In addition to funding made directly available to schools, the EA through the regional Inter-Cultural Education Service (IES) are provided with specific funding to support pupils who do not have satisfactory language skills to participate fully in the school curriculum, and the wider environment, and do not have a language in common with the teacher. The EA's Internal Audit will engage in follow-up visits to schools with children falling into these categories to ensure there are consistent standards of designation across all schools in their area and that the appropriate documentation, i.e. the Mandatory Newcomer Designation Pro-Forma is in order.

SUPPORT FOR CHILDREN OF SERVICE PERSONNEL

Definition

5.43 Qualifying pupils are those pupils in post-primary schools whose father or mother is a member of the UK armed services, is not normally resident in Northern Ireland and who has been posted here for a period scheduled to last no less than 2 years.

Note: Pupils in preparatory departments and fee payers are not included under this factor.

Allocation

5.44 Schools will receive an additional 0.2 of the post-primary formula AWPU cash value for each full-time pupil designated in the school census as being of a Service Personnel family. Annex H sets out illustrative examples of the calculation methodology by which funding is allocated under this factor.

SUPPORT FOR IRISH-MEDIUM SCHOOLS AND UNITS

Curricular Support

5.45 Irish-medium post-primary schools and Irish-medium units attached to post-primary schools will be allocated an amount per pupil equivalent to 0.2 of the post-primary AWPU cash value, to reflect costs associated with the development of curricular materials.

Administrative Support for Units attached to post-primary schools

5.46 Irish-medium units attached to post-primary schools will be allocated additional support based on a lump sum equivalent to 2.9 times the salary (inclusive of employee and employer contributions) of a teacher on point M6 of the Teachers' Main Pay Scale at the rate as at October 2022. This will operate on a sliding scale, tapering to zero at 550 pupils.

5.47 Annex H sets out details of the lump sum values and the tapering methodology to be applied in this financial year, together with illustrative examples of how funding is allocated under this factor.

SPECIAL UNITS FACTOR

5.48 The Special Units factor is designed to support post-primary pupils in special units and not pupils with statements of special educational need in mainstream classes. Pupils with statements of special educational need who are in attendance/registered in a mainstream class will generate the same AWPU weighting as applicable to non-statemented pupils. In addition, the Funding Authority will meet the additional costs required to fulfil the terms of the statement.

5.49 Pupils with statements of special educational need who are in attendance / registered in a special unit will attract the appropriate post-primary AWPU weighting as set out in Annex H. This reduced weighting reflects the fact that the Funding Authority meets the full cost of staffing in special units.

5.50 Schools with approved special units will be allocated an appropriate lump sum for each class within the unit. This will be adjusted pro rata by the Funding Authority where a unit opens or closes during a year. Annex H sets out details of the relevant lump sum value to be applied in this financial year, together with an illustrative example of how funding is allocated under this factor.

AUDIT ARRANGEMENTS

5.51 The Education Authority will undertake appropriate validation of this data and where discrepancies are found, they will carry out an exercise to scrutinise and to verify that the information submitted by schools for use within the Post-primary funding stream formula is accurate. Schools should therefore pay particular attention to the recording of data in the annual school census and ensure that, if required, evidence can be produced to substantiate all of the information recorded.

5.52 The deliberate falsification or withholding of any information to be used for funding calculations will be viewed as a very serious matter. In certain circumstances it can be construed as fraud, even where there is no personal benefit to an individual. As a matter of course, all cases of suspected fraud are reported to the police for further investigation. Paragraph 6.27 provides further details on the adjustments that will be made to school budgets as a result of either incomplete or incorrect information.

FINANCIAL AND MANAGEMENT ARRANGEMENTS FOR SCHOOLS

5.52 All schools must comply with the conditions set out in Financial and Management Arrangements / Financial planning procedures issued by the Education Authority.

5.53 In particular, the Board of Governors of each controlled and maintained school must agree a financial plan for its school and submit it to its Funding Authority for approval in accordance with the specified timetable and in such form as prescribed by the Funding Authority. Expenditure must be contained within the approved budget unless otherwise agreed by the Funding Authority.

Part 6 - RESOURCES HELD AT CENTRE

6.1 This part of the document details the arrangements for allocation of resources to schools other than by means of the funding streams formulae. As with formula allocations to schools, the intention is that allocations from centre resources should be made on a consistent basis and all schools should enjoy equal access. It follows therefore that the Education Authority should operate this part of the Scheme consistently and in accordance with the arrangements prescribed.

6.2 In all cases, allocations from the centre budgets should be recorded under the appropriate heading in the Outturn Statement published by the Education Authority.

Staff Costs - not related to substitution

6.3 Special Units – The cost of teachers employed within the approved complement in special units will be met by the Funding Authority. This may also include any allowances held by a teacher in connection with responsibilities associated with a unit. The Funding Authority will also meet the salary costs of one classroom assistant in each class within special units.

6.4 In addition, the following teacher costs will be met:

- a) youth tutors - but only in respect of the agreed proportion of their time attributed to youth tutor activities;
- b) staff on maternity leave, adoption leave or paternity leave; (***note: the cost of any substitute member of staff will be met from the school's budget***).
- c) reorganisation allowances;
- d) acting allowances where the teacher involved is acting as Principal and the Principal is being paid by the school;
- e) exchange teachers subject to approved limits;
- f) costs associated with cross community contact schemes (including any teacher substitution costs) approved by the Funding Authority or Department; and
- g) any payments due under the Teachers' (Compensation for Redundancy and Premature Retirement) Regulations (NI) 2010, except where the school has agreed to meet such costs from its delegated budget.

Staff Costs – substitution

6.5 Where teacher substitution costs are paid from centre funds, this is limited to a maximum of point M3 on the Teachers' Main Pay Scale at the rate as at October 2022 and any substitution costs in excess of this are charged to the school's delegated budget. The only exception to this general rule, for centre substitution compensation, is where the substitute teacher has been employed as cover for a teacher who is an accredited representative and is engaged on trade union business.

Prematurely Retired Teachers employed by schools for substitution

6.6 Schools are liable for the total cost of employing a prematurely retired teacher.

6.7 The Department has determined that prematurely retired teachers who have received discretionary compensation ("added years") and who return to teaching must receive a flat rate of pay, point M1 of the Teachers' Main Pay Scale at the rate as at October 2022.

Centre costs for all other substitutions

6.8 The following are the circumstances where the costs of substitute employees will be met from centre funds:

a) Absences owing to illness -

- Schools with more than 4 FTE teachers - Where a permanent member of staff (teaching and non-teaching) is absent for up to and including 20 consecutive working days, substitution costs are a charge to the schools LMS delegated Budget. Where a permanent member of staff is absent in excess of 20 working days, substitution costs from the 21st day of illness are charged to the centre;
- Schools with 4 FTE teachers or less - Where a permanent member of staff (teaching and non-teaching) is absent for up to and including 10 consecutive working days, substitution costs are a charge to the schools LMS delegated Budget. Where a permanent member of staff is absent in excess of 10 working days, substitution costs from the 11th day of illness are charged to the centre;

- Where an absent teacher moves on to half pay, schools are required to meet the full cost of the substitute teacher (with the Funding Authority meeting the cost of the absent teacher's salary).
- b) For special leave where this has been granted with full pay for the following reasons:
- as an International Sport representative;
 - as a Lay Magistrate;
 - Jury Service;
 - Security Forces; and
 - District Policing Partnership.
- c) Where the teacher has been required to:
- participate in Working Parties established by the EA, Council for Catholic Maintained Schools or Department and where the teacher has a timetabled teaching commitment;
 - moderate examinations accredited to the National Qualifications Framework; or
 - engage in curricular developmental activity at the instigation of CCEA.
- d) For absences as an accredited trade union representative provided these are in accordance with the facilities agreement;
- e) For other representational duties where the person is a member of EA; CCMS; NICIE or CnaG or General Teaching Council. Where substitute cover is provided for a member of staff who is absent on account of their activities as a District Councillor or a representative on a Health Board support from centre funds will be limited to 5 days in a financial year;
- f) Where the member of staff is required to attend a Court or Industrial Tribunal, on behalf or at the request of the school or the employing authority;
- g) Where they are approved and are part of a funded programme;
- h) Where a member of staff has been suspended on full pay;

- i) Other exceptional circumstances which may be approved by the Funding Authority.

Where the teacher is employed in the preparatory department of a grammar school, funding will be 20% of the amount otherwise due.

Special Educational Needs

Statemented pupils

6.9 The additional costs associated with meeting the "statemented" needs of an individual child will be in addition to a school's formula allocation. It will include additional staffing support, such as support from a classroom assistant, and additional items of equipment.

Other Circumstances

6.10 In some cases a pupil will have a short term special need, arising for example from an accident and which, were the need to be permanent, would require a Statement of Special Educational Need to be prepared. Where the Funding Authority certifies that additional staffing support and/or items of equipment are necessary, the cost of these will be met from centre funds for a period not exceeding 6 months following which the requirement should be reviewed.

Other Accommodation Costs - Rates, Rents and Unitary Payments

6.11 The cost of rates levied against approved accommodation, including caretaker residences within the school grounds, will be met from centre funds. In the case of controlled and maintained schools, and to avoid unnecessary bureaucracy, these will be paid over to the Rates Collection Agency by the EA but the costs in respect of individual schools will be recorded in the Outturn Statement. In the case of rates for grant-maintained integrated schools and voluntary grammar schools, the Department will reimburse schools with the cost of rates. Voluntary grammar schools are not liable for rates on teaching accommodation though rates may be due in respect of some caretaker residences.

6.12 Approved rents and other costs associated with the provision of approved accommodation will be met from centre funds. Departmental [Circular 2012/01](#) outlines the circumstances and clarifies the conditions under which rental costs for accommodation and sites at grant-aided schools may be met. The cost of rent approved by the Funding Authority will only be paid up to the level of the valuation provided by the Land and Property Services (LPS) Agency.

6.13 A Unitary Payment will normally be payable to a contractor providing accommodation under the Public/Private Partnerships arrangements (formerly the Private Finance Initiative). The division of costs associated with the payment will be agreed between the Department, the EA and the individual school involved and met from the centre and school budget accordingly.

Licence Payments made centrally by the EA on behalf of schools

6.14 For reasons of administrative convenience, licence payments will normally be made by the EA for all schools. These payments will include Copyright Licences, Music Recording Licences and Licences associated with Classroom 2000. The amounts paid over by the EA in respect of a controlled or maintained school will be recorded against the individual school in the annual Outturn Statement. Where the EA makes a payment in respect of a voluntary grammar or grant-maintained integrated school, such amounts will be recorded in the Outturn Statement produced by the EA as Funding Authority for these schools.

Start-Up costs for New Schools and Amalgamating Schools

6.15 Separate funding arrangements will be applied for new schools, amalgamating schools and schools which close in the course of a year. If a school opens or closes during the financial year as a result of an approved development proposal, the school will be funded in accordance with the arrangements set out in Annex D.

Insurances

6.16 Under current arrangements, controlled schools are covered by the self-insurance arrangement of the EA. In the case of maintained schools, the EA will meet the costs of premiums required to insure premises and equipment. Voluntary grammar

and grant-maintained integrated schools will meet insurance costs from within their formula allocation.

Legal Costs

6.17 Controlled Schools - The EA's Solicitors provide legal services in respect of controlled schools at no cost to the budget of the school concerned. The cost of any settlement, including out of court settlements will also be met providing the Board of Governors can demonstrate that it has acted reasonably, with due prudence, and in accordance with legal advice and the advice of the EA.

6.18. Catholic Maintained Schools - The EA's Solicitors provide legal services to individual maintained schools in respect of non-teaching staff in those schools at no cost to the budget of the school concerned. In the case of teaching staff and non-staff issues in catholic maintained schools, CCMS will arrange for a legal advisor to advise as and when these arise. The costs of this advice will normally be met by the EA. The cost of any settlement, including out of court settlements will also be met providing the Board of Governors can demonstrate that it has acted reasonably, with due prudence, and in accordance with the advice of CCMS, the EA (in the case of non-teaching staff issues) and legal advice.

6.19 Other Maintained Schools - The EA's Solicitors provide legal services to all other maintained schools in respect of non-teaching staff in those schools at no cost to the budget of the school concerned. In the case of teaching staff and non-staff issues in these maintained schools, the school, after consultation with the EA will arrange for a legal advisor to advise on the issue in question. The costs of this advice will normally be met by the EA. The cost of any settlement, including out of court settlements will also be met providing the Board of Governors can demonstrate that it has acted reasonably, with due prudence, and in accordance with the advice of the EA and legal advice.

6.20 Voluntary Grammar and Grant-Maintained Integrated Schools - In the case of voluntary grammar and grant-maintained integrated schools the cost of legal advice and any settlements will normally be a charge on the school's budget.

Security services

6.21 A contribution towards the cost of security services can be made by the Funding Authority where the school has obtained the prior approval of the Funding Authority and can demonstrate:

- a) that the cost of vandalism and other criminal activity is such as to warrant a security service being engaged;
- b) that this is on the advice of the Crime Prevention Officer of the Police Service for Northern Ireland;
- c) that the Funding Authority is satisfied with the detail of the service being provided and the organisation which the school proposes to engage;
- d) that the engagement of security services represents value for money; and
- e) that adequate monitoring arrangements are in place to allow an assessment to be made of the ongoing effectiveness of the service.

Dual-site schools

Eligibility for Funding as a Dual Site

6.22 This applies to situations where a school operates on two sites. Consideration will be given in due course to arrangements to apply for schools operating on more than two sites i.e. multi-site schools. Eligibility for funding as a Dual-Site school will be determined by the Funding Authority using the following criteria (schools must meet all three criteria):

- a) A school will receive Dual-Site funding provided it, of necessity, has two distinct campuses between which normal travel by means of the public highway is required. "Normal travel" is defined as the route generally taken by pupils and staff when commuting between the two campuses. Exceptions to this rule will be considered only where vehicular travel between the two sites must be by the public highway and where the movement of staff and pupils between the two sites is hampered by topography and/or identifiable health and safety hazards.

- b) Class teaching and learning must take place on both sites. Physically detached administration, detached sporting facilities, preparatory departments, nursery units, special units and Irish-medium units will not be taken into account. (There are separate special unit and Irish-medium unit factors).
- c) A minimum of 15% of the total pupil enrolment must be based on each of the sites. Pupils will be regarded as being located at a particular site if the majority of their timetabled provision is located there.

6.23 In operating these arrangements, the Funding Authority will advise the school on what it sees as the most efficient manner of operation across the split site, taking account of local circumstances such as the nature and phase of schooling, timetabling and transfer difficulties for pupils/teachers, together with any associated costs.

Caretaker Residences

6.24 Where a residence has been provided for a caretaker, the premises are excluded from the floor area calculation for the premises factor within the relevant schools' funding stream. In many cases the income from rents will fall short of expenditure on essential landlord maintenance. Where this is the case, and where there is evidence of expenditure in excess of income, the Funding Authority may make available a contribution towards these costs subject to a maximum of £2,000 per annum.

VAT

6.25 The EA is entitled to reclaim VAT on behalf of controlled and maintained schools. However, voluntary grammar and grant-maintained integrated schools are unable to reclaim VAT. In order to provide equity in the funding arrangements the EA, as the Funding Authority for these school sectors, will make provision for VAT reimbursement for these schools from centre funds.

Contingency Provision

6.26 The Funding Authority must establish an LMS Contingency Fund to meet certain unexpected costs. The existence of the contingency fund for exceptional cost demands does not absolve schools from their obligation to meet less severe eventualities by prudent management of their delegated budgets. It cannot be used to support schools

which fail to use procedural arrangements for reducing over-staffing. The Funding Authority will take into account the individual circumstances of the school, and its responsibilities to other schools in its area, in determining allocations from Contingency. The fund is intended to be used as follows:

- i. correction of significant errors in the application of the relevant funding stream;
- ii. emergency costs;
- iii. changes in the characteristics of a school;
- iv. in-year growth in pupil numbers (see paragraphs 6.30 to 6.32);
- v. pupil number adjustments where pupils move schools within the year; and
- vi. circumstances which the Funding Authority judges exceptional and which give rise to unexpected and significant increased expenditure not covered elsewhere within the Common Funding Scheme

Note: The Funding Authority's LMS Contingency Fund seeks to support existing schools with unexpected in-year costs. This is separate to the 'New Schools and Units Fund', which the EA will use only where approved new schools and units are opened during the financial year, as outlined at paragraphs 4 to 7 in Annex D.

Correction of Significant Errors in the Application of the Formula

6.27

- a) If it is established that, after all schools have been allocated their budget share from the relevant funding stream, a school has been under-funded or over-funded due to either incomplete or incorrect information or errors in the application of the formula, then funding will be credited/debited to the school budget accordingly. The Department will not retain any separate funding for such changes. If it is established that a school has been under-funded or over-funded due to the use of either incomplete or incorrect information or errors in the application of either the Nursery & Primary or Post-primary funding stream formulae, the Funding Authority will be responsible for making such adjustments against their Contingency Fund.
- b) The Department must be informed about any data corrections/funding adjustments that are made from/to Contingency funding against initial school budget formula allocations during the year. Where an error leading to a school

being over-funded is found to relate to a previous financial year the Funding Authority may recoup the amount either as a single adjustment or as a series of repayments over a number of years. Any recoupment will be added to the Contingency Fund.

- c) If it is established that, after all schools have been allocated their budget share, a school or schools has/have been over-funded due to either incomplete or incorrect information used in the application of either the Nursery & Primary or Post-primary funding stream formulae, then such funding will be debited from the relevant school budget(s) accordingly. Where the Department considers that this constitutes a significant error that would have resulted in significant funding having been made available for distribution to all other schools under the relevant funding stream, such funding will be returned to the Department for appropriate action. All cases of under-funding due to incomplete or incorrect data being used within the funding calculations will continue to be the responsibility of the Funding Authority to manage and make appropriate adjustments for those schools' budgets.

Emergency Costs

6.28 This is intended to cover costs such as those arising from serious fire damage at a school and also includes costs arising from vandalism. Where an allocation is made the costs will be earmarked and cannot be used for any other purpose. The following arrangements will apply:

- a) An emergency is deemed to have occurred in circumstances where the costs of repair or replacement
- exceeds £750 in a single incident; or
 - exceeds £1,500 in a series of incidents within a 6 month period.

Emergencies include serious fire damage (structural work is covered by insurance in the maintained sector and the EA undertakes the work for the controlled sector), serious water damage (same arrangement as above) and damage consequent upon terrorist activity. In all cases the replacement of contents should be found from within the Authority's LMS Contingency Fund.

- b) If an emergency occurs the full cost of re-instatement will be met from the Contingency Fund, except in the case of maintained schools, grant-maintained integrated schools or voluntary grammar schools where costs are either covered by insurance or by the Northern Ireland Office. Where this situation applies any excess will be charged to central funds. In the case of controlled and maintained schools the EA will normally undertake to make good the damage but may agree to allowing the school to make its own arrangements, in which case a sum may be earmarked specifically for the purpose of restoring the damage provided that any surplus may not be used for any other purpose by the school.

Changes in the Characteristics of a School

6.29 If there is an increase in floor area e.g. by provision of permanent or temporary accommodation (other than school meals accommodation), the school will receive an additional grant on the basis of the relevant allocation per square metre adjusted to take account of the date at which the new accommodation was provided – should the new accommodation become available part way through a month, the school will be funded for the entire month. No prior year adjustments will be made.

In-Year Growth in Pupil Numbers

6.30 Assistance will be provided from the Contingency Fund where the number of children enrolled in a school increases by 5% of the original enrolment or by 10 pupils whichever threshold is the lesser. Allocations will be calculated for any growth beyond the qualifying threshold and will normally be based solely on the relevant AWPU cash value and weightings as detailed in the example below. The calculation of in-year growth in pupil numbers is based on changes in enrolment as validated against the October Census. Funding will be provided, pro rata, for the remainder of that financial year – for the period September to March only. All in-year growth will be subject to validation by the Funding Authority. In all cases percentage figures are rounded to the nearest whole integer. The number of pupils in excess of the threshold will be multiplied by the AWPU amount i.e. the AWPU cash value times the appropriate weighting.

6.31 For schools which amalgamate, the new school will, where appropriate, have its budget adjusted from the date it opened. In the case of a school where the increase is

across a number of year groups/classes with differing AWPU weightings, the Funding Authority will distribute the numbers to be funded in the same profile as the full additional number enrolled.

Example 1

A primary school with an enrolment of 140 attracts another 18 pupils. As 5% of the school's original enrolment (140) equates to 7 pupils, the 5% threshold would apply for this example. Using this threshold, only 11 pupils are to be funded (18 pupils less threshold of 7). These pupils will be funded using AWPU weighting for primary school pupils.

| Primary school | Original pupil No. | Revised pupil No. | Difference | Threshold applied | Eligible Pupils for funding purposes |
|-----------------------|---------------------------|--------------------------|-------------------|--------------------------|---------------------------------------------|
| Years 1-7 | 140 | 158 | = 18 | = 7 | = 11 |

| Funding will be calculated, in the above example, for: Number of eligible pupils | Nursery & Primary AWPU cash value (current) | AWPU weighting | Reminder of Year |
|-----------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------|-------------------------|
| 11 pupils | x £2,356.83 | X 1.08 (Yr 1-7) | X 7/12 ^{ths} |

Example 2

A post-primary school with an enrolment of 1,223 attracts another 57 pupils. As 5% of the school's original enrolment (1,223) equated to 61 pupils, the 10 pupil threshold would apply to this example. Using this threshold, only 47 pupils are to be funded. These are distributed across the AWPU weighting to reflect the same profile as the original 57 pupils.

| Post - Primary | Original pupil No. | Revised pupil No | Difference |
|-----------------------|---------------------------|-------------------------|-------------------|
| Years 8 - 12 | 1,118 | 1,130 | = 12 (21.05%) |
| Years 13 - 14 | 105 | 150 | = 45 (78.95%) |
| Total | 1,223 | 1,280 | 57 |

Threshold applied – 10 pupils; therefore 47 pupils counted on the same proportion as original pupil number. 21.05% of 47 pupils equates to 10 pupils and 78.95% of 47 pupils equates to 37 pupils.

Funding will be calculated, in the above example, for:

| Number of eligible pupils | Post-primary AWPU cash value (current) | AWPU weighting | Remainder of Year |
|---------------------------|----------------------------------------|-------------------|-----------------------|
| 10 pupils | x £2,414.43 | x 1.68 (Yr 8-12) | x 7/12 ^{ths} |
| 37 pupils | x £2,414.43 | x 2.18 (Yr 13-14) | x 7/12 ^{ths} |

6.32 All other factors drawing on pupil numbers e.g. the pupil element of the Premises factor are excluded; nor will any negative adjustment be made in respect of the Small Schools Support factor. The Funding Authority will however give sympathetic consideration to adjustments in other AWPU related funding for additional support, where pupils from the Traveller Community, Newcomer, Children Looked After or pupils from the families of Service Personnel enrol. Consideration may also be given to adjustments for additional social deprivation funding, where intakes involve significant numbers of pupils assessed as being socially deprived.

Exceptions to the General Rules for Handling Growth

6.33 There are two exceptions to the general rule for handling growth as set out in the preceding paragraph. In these cases, the thresholds are not applied, however any pupils considered under these criteria cannot then be included for qualifying thresholds applied to other general in-year growth assessments at that school:

- a) Pupils transferring from a closed school – where a school receives additional pupils in mid-year in consequence of another school being either closed or amalgamated as a result of an approved development proposal, all of the additional pupils, and not just those above the relevant threshold, will qualify for additional funding from the Contingency Fund (except where the additional pupils do not cause the school’s enrolment to exceed the number upon which funding for the financial year was originally calculated). The Funding Authority will provide a pro-rata AWPU-related funding allocation to the receiving school from within the calculated budget share of the closing school and retain the remainder within its Contingency Fund.
- b) Additionally, the threshold arrangements for growth will not apply to new year groups in developing schools. Subject to any validation issues, the Funding Authority will adjust the school’s budget for the 7/12ths of that year from within

their Contingency Fund to take account of the new year group. Closely related to this is the instance where a school has been allowed to grow either as a result of a Development Proposal or a Temporary Variation, the growth is not limited to a single year group and the school necessarily incurs related additional costs arising from this. The Education Authority will, in conjunction with the school, assess identified related additional costs in determining potential allocations from the Contingency fund.

Other Changes in Pupil Numbers

6.34 The Contingency Fund will be used as a suspense account to manage the re-allocation of funding in respect of pupils transferring in the course of a school year. Further details on this are set out in Annex B.

Circumstances which the Funding Authority judges exceptional

6.35 It is difficult to be prescriptive as to what these circumstances might be but the key criterion should be that the school has incurred significant increased expenditure and this is not provided for elsewhere in the Common Funding Scheme.

Curriculum Reserve Support Fund

6.36 The Funding Authority should set aside resources for the Curriculum Reserve Support Fund to meet certain costs. Where the level of funds sought by schools exceeds the sum available the Funding Authority may take account of such factors as it considers appropriate, for example, the financial position of the school, pupil teacher ratio, and teacher contact time. Funding may be allocated by the Funding Authority for the following purposes:

- a) phasing in a reduction in teaching staff;
- b) avoiding a reduction in teaching staff caused by a short term dip in enrolments
- c) schools under a rationalisation proposal/study or development proposal;
- d) a need to maintain essential curriculum provision; and
- e) in the case of integrated schools, where the school is required to appoint or retain a teacher of a particular community background but has not had an opportunity to do so as part of the normal turnover in staffing.

6.37 Schools may make written application for an allocation based on the above criteria. Applications will be assessed by the Funding Authority who will also consult with CCMS as appropriate in the case of maintained schools under catholic management. Details of the criteria to be applied, timescales for applications and methodology used to distribute funds should be clearly communicated to schools by the Funding Authority. Once agreed, all schools which applied will be notified of the decisions made by the Funding Authority showing the schools which applied, the criteria against which the application was made and the amounts allocated.

Department Initiatives

6.38 The Department of Education may make funds available to meet certain specified needs or promote certain policies. Where such funds are made available, the school concerned must use them for the purposes specified and the issue of the funds will be recorded in the appropriate Outturn Statement.

Funding Authority Initiatives

6.39 The Funding Authority will require a degree of flexibility in order to respond positively to specific needs or policies which it wishes to advance within schools. The total amount to be made available for these circumstances is a matter for the Funding Authority to determine, but must not exceed 0.25% of the aggregate of its overall ASB (i.e. Nursery & Primary and Post-primary funding stream allocations), unless otherwise approved by the Department.

6.40 Initiatives may be developed in the following broad areas:

- a) to support schools in certain curricular areas;
- b) initiatives to raise standards in specific areas of the curriculum; e.g. reading schemes;
- c) promoting social inclusion of disadvantaged pupils;
- d) promoting inclusive learning for pupils with special educational needs;
- e) measures to promote excellence and promulgate good practice; and
- f) measures to improve standards of administration and management in schools.

Budget Management

6.41 In managing the Resources Held at Centre, Funding Authority may exercise virement within the various headings.

PART 7 PUBLICATION OF FINANCIAL STATEMENTS

7.1 This part of the Scheme describes the content and format of financial reports to be issued by the Funding Authority.

Budget Statements

7.2. The Funding Authority should prepare a statement of the financial provision it plans to make in that year for all schools which it funds. These must detail, separately, the arrangements applied to Nursery & Primary schools and Post-primary schools. Allocations to individual schools in respect of initiative funding and contingency fund allocations will not be shown, since this would unnecessarily delay the publication of the document and, in any case, would not present a consistent picture because some allocations will be made at a later stage in the year. The statement should be prepared in accordance with the format set out in Annex E and issued **before 31 May** in the financial year to which it relates.

Outturn Statements

7.3 The Funding Authority should prepare a statement after the end of each financial year containing information of expenditure by schools which it funds. Annex F outlines the general format and information to be included in each Outturn statement, which should be prepared and issued **before 31 October** following the year to which it relates. The EA must also ensure that copies of its Outturn Statement are made available to the Department, for depositing in the library of the Northern Ireland Assembly.

Distribution

7.4 Copies of both statements (Budget and Outturn) may be published on the issuing organisation's website provided the Funding Authority also notifies:

- All schools which it funds;
- Council for Catholic Maintained Schools;
- Governing Bodies Association for Voluntary Grammar Schools;
- Comhairle na Gaelscolaíochta;
- NI Council for Integrated Education;
- Department of Education.
- Controlled Schools' Support Council

ANNEX A CLASSIFICATION OF EXPENDITURE

Introduction

1. The LMS Funding arrangements seek to ensure that within each funding stream (Nursery & Primary and Post-primary), schools of similar size and characteristics receive similar levels of delegated funding. Schools should be expected not only to meet the same costs from their formula allocation but also enjoy similar access to funds held centrally by the Education Authority for distribution to schools other than by the formula.

2. School Expenditure falls into the following categories:

- a) The **Aggregated Schools Budget (ASB)** - This is the total amount delegated to schools under the two LMS Funding streams (see Annex A1);
- b) **Resources Held at Centre** - These are funds held at Centre and allocated to school budgets other than by means of the delegated LMS Funding streams(see Annex A2); and
- c) **Centrally Held Resources Attributed to Schools** - These are funds held by the Education Authority for services provided to schools, but not at individual school level. Some of these services are available to all schools while others are available only to controlled and maintained schools (see Annex A3).

ANNEX A1 AGGREGATED SCHOOLS BUDGET (ASB)

(Total amount to be delegated to schools under the LMS Formula)

3. The amount delegated to each individual school from the overall Aggregated Schools Budget is known as ‘the funding stream allocation’. The allocations are determined by one of two funding streams – one for Nursery & Primary schools and one for Post-primary schools (secondary and grammar – including preparatory department pupils where appropriate). Each school’s funding stream allocation is expected to meet the following items of expenditure:

- i. Teacher costs (other than those assisted under excepted items) e.g. the cost of teacher salaries including short-term sickness absence.
- ii. Repairs and buildings maintenance defined as “Tenant maintenance” (see Annex C).
- iii. Vehicle running costs.
- iv. Non-teacher costs (excluding the cost of additional provision made for statemented pupils).
 - a) Classroom and nursery assistants.
Laboratory assistants and technicians.
Administrative Staff.
Ancillary staff.
Staff travel and subsistence.
 - b) Training costs.
 - c) Recurrent equipment, books and materials.
 - d) Hire of teaching equipment.
 - e) Hire of recreation facilities.
 - f) Transport of pupils (other than home/school).
 - g) Educational visits and journeys.
 - h) Advertising (including advertising for teaching and other staff vacancies).
 - i) Printing and stationery.
 - j) Internet charges.
 - k) Postage and telephones.
 - l) Miscellaneous travel, subsistence and committee costs.
 - m) Lecturers' fees, accommodation expenses etc. for school-based INSET.

- n) Examination fees.
- o) Non-major ground maintenance.
- p) Recurrent furniture and fittings.
- q) Fuel and light.
- r) Water.
- s) Cleaning materials.
- t) Protective clothing.
- u) Use of school premises by any groups whether identified with the school or not.
- v) In the case of voluntary grammar and grant-maintained integrated schools, each school will be responsible for expenditure incurred in respect of administration of those activities carried out on behalf of controlled and maintained schools by the EA, e.g. making of payments, certain personnel functions, etc, insurance, legal costs and repairs and building maintenance defined as "Landlord Maintenance" (See Annex C).

Capital: replacement equipment and new equipment not associated with building work

4. LMS resources may be used to purchase replacement vehicles and new equipment not associated with building work - subject to affordability within the school's 3-year financial plan and the agreement of the Funding Authority.

Contracted Out Items

5. Where a service, the cost of which must be included in the aggregated schools budget, is contracted out or is provided by a Direct Service Organisation of the EA, the cost should be included in that budget and appropriate charges made against individual schools' budget shares.

Re-classification of Costs

6. The Funding Authority may in certain circumstances make a charge against a school's delegated budget for costs without the consent of the Board of Governors. This will mainly be for the correction of an error previously made by the Funding Authority but costs which would otherwise be met centrally may be levied against a school where a Board of Governors:

- a) has caused premature retirement costs or costs associated with dismissal, retirement or resignation to be incurred without the prior written agreement of the EA or the Department or has committed the Department or the EA to a

compensation payment. The Department and the EA will only fund compensation where the recommended level is in line with the current regulations governing such payments;

- b) makes a decision as a result of which additional transport costs are incurred (e.g. if the Board of Governors decide to close the school or vary the hours of attendance on a day and fail to inform the EA);
- c) fails to produce information required by the Funding Authority for the purposes of this scheme and arrangements have to be made to obtain the information;
- d) has caused interest charges to be levied on the Funding Authority in accordance with the Late Payment of Commercial Debts Act 1998 because the school has failed to process invoices within the required timescale to enable the payment to be made to suppliers within contractual terms/30 days of receipt of invoice as appropriate; or
- e) has caused costs to be incurred by the Funding Authority due the submission of incorrect data by the school.

7. Where delegation has been suspended, the Funding Authority may charge such costs as it considers appropriate to the school budget allocation in discharging its responsibilities for running the school.

8. Costs may also be re-classified in the case of controlled or maintained schools where the Board of Governors:

- a) has failed to undertake its delegated responsibilities in respect of maintenance or health and safety regulations thus involving the EA in the initiation or completion of the necessary work;
- b) has incurred costs, including legal costs and/or awards by a Tribunal or Court, by action or inaction contrary to the advice of the EA or CCMS in the case of maintained schools under Catholic management;
- c) has incurred a penalty imposed on the EA by a statutory authority and this is as a result of action or inaction by the school;

- d) is in breach of contract for supplies or in relation to contracts for cleaning, maintenance or catering;
- e) has not made arrangements for staff to be provided with health and safety training; or
- f) has failed to resource certain defined curricular needs e.g. statemented children (for which resources were delegated).

9. Where a payment has been reclassified under the foregoing provisions, the school may, if it wishes, appeal. All appeals should be directed, in the first instance, to the EA Chief Executive Officer or, if necessary to the appropriate committee of the EA

ANNEX A2 RESOURCES HELD AT CENTRE

10. Schools may be allocated funding from central funds administered by the Funding Authority for the following items of expenditure. Further details on the arrangements for the allocation of these resources are set out in Part 6 of this Scheme. Allocations made to individual schools will be reported in the appropriate sections of the LMS Outturn Statement.

i. Staff Costs – Not related to substitution

- a) Teachers in special classes/units (to the extent of additional provision for statemented pupils);
- b) Substitute/supply teachers engaged for specific reasons;
- c) Youth tutors (in respect of the agreed proportion of costs attributed to youth tutor activities);
- d) Cost of staff on maternity, adoption or paternity leave; (**note: the cost of any substitute member of staff will be met from the school's budget**);
- e) Reorganisation allowances;
- f) Acting allowances where the teacher involved is acting as a Principal;
- g) Exchange teachers subject to approved limits;
- h) Specific initiatives e.g. cross community contact schemes;
- i) Premature retirement costs and redundancy payments.

ii. Staff Costs – Substitution

- a) Substitution for teaching and non-teaching staff for long term sickness absences;
- b) Substitution for approved absences (see Part 6)

iii. Special Educational Needs

- a) Additional provision made for statemented pupils, including additional staffing support such as classroom assistance and additional items of equipment.
- b) Other circumstances – (see paragraph 6.10)

iv. Other Accommodation Costs - Rates, Rent, Unitary Payments and Caretaker Residences

- a) the cost of rent of accommodation approved by the EA subject to the cost not exceeding a valuation by the Valuation and Lands Agency (VLA) ;

- b) for controlled and maintained schools the EA's share of the Unitary Payment in connection with PFI/PPP contracts;
- c) rates levied on approved accommodation; and
- d) a contribution towards the cost of essential landlord maintenance where a residence has been provided for a caretaker.

v. **Licence Payments made centrally by the Education Authority on behalf of Schools**

Licences which are paid centrally by the EA, including Copyright Licences, Music Recording Licences and Licences associated with Classroom 2000 Project.

vi. **Contingency Provision**

vii. **Curriculum Reserve Support Fund**

viii. **Start-up Costs for New Schools and Amalgamating Schools**

Certain start-up costs for new schools and units or amalgamating schools will be met centrally. See Section 7 of DE [Circular 2018/15](#) "Guidance on Implementation of Approved Development Proposals for School Amalgamations".

ix. **Insurances**

The costs of insurances for premises and equipment in maintained schools. In the case of controlled schools these are self-insured, though the school may make a claim for loss or damage incurred to the Contingency Fund (voluntary grammar and grant-maintained integrated schools meet insurance costs from within their formula allocation).

x. **Security Services**

xi. **Department Initiatives and Funding Authority Initiatives**

Department and EA Initiatives involving funding allocations to individual schools. These are funds allocated to schools for specific purposes and will be additional to schools' delegated budget shares. Boards of Governors will not be able to exercise their general freedom to redeploy such resources to their own priorities.

xii **Legal Costs**

xiii **VAT** (VG & GMI only): in the case of Voluntary Grammar and Grant-maintained Integrated schools, reimbursement of approved VAT costs.

ANNEX A3 CENTRALLY HELD RESOURCES ATTRIBUTED TO SCHOOLS - But Not At Individual School Level

11. The costs of the following services provided for all schools in its area, including voluntary grammar and grant-maintained integrated schools, will be met by the Education Authority:

- i. Central Administration/Headquarters Costs;
- ii Home/School Transport for all eligible pupils residing in the locality and also:
 - a) transport provided for pupils to participate in activities organised by the EA services such as, for example, the Music Service and the Youth Service; and
 - b) transport costs associated with community relations activities funded centrally by the EA.

Note: Transport provided for schools in connection with activities not associated with the transporting of children from home to school or return will be charged to schools' budgets.

- iii. School crossing patrols;
- iv. School Development Service including:
 - a) Curriculum advice to schools (including INSET);
 - b) Additional teaching support for pupils with statements of educational need;
 - c) Audio-visual aids/resource technology centres;
 - d) Teachers' centres;
 - e) Field study centres;
 - f) Music service (including tuition and the EA's orchestras and bands);
- v. School library service;
- vi. Peripatetic support services;
- vii. Any central support provided for:
 - Newcomers pupils; and
 - pupils from the Traveller Community.

Note: Schools also receive funding for these pupils under the relevant funding stream. The Education Authority has discretion to supplement the funding allocated to schools with centrally funded initiatives.

- viii. Provision for the Education of Children other than at School (EOTAS);
- ix. Boarding, Maintenance and Clothing Allowances.
- x. The cost of Education Welfare Officers and Educational Psychologists, including also costs associated with the assessment and statementing of pupils;
- xi. Fees and travel costs of interpreters for parents who are deaf or non-English speaking;
- xii. Security Services (see paragraph 6.21);
- xiii. Department of Education and EA Initiatives not involving financial allocations to individual schools e.g. C2K Project.

Attributed Items provided Centrally by the Education Authority for Controlled and Maintained Schools but not attributed at Individual School Level

12. The following services will be provided by the EA for controlled and maintained schools.

- i. The EA's Solicitors - established to provide legal support to the EA's controlled schools (also available to catholic maintained and other maintained schools).
- ii. Free School Milk and Meals.
- iii. Lecturers' fees, accommodation expenses for non-school based INSET.
- iv. Pensions of retired officers.

Note: In the case of voluntary grammar and grant-maintained integrated schools the costs of these services will be met from the school's formula allocation or, where appropriate, through separate funding arrangements.

13. Capital Works: in the case of controlled schools, the EA will also meet the cost of approved major and minor works (including temporary accommodation), purchase of sites and/or buildings.

Funding Authority Initiatives

14. The Education Authority may set aside a sum of money, comprising not more than 0.25% of its aggregate ASB funding stream allocations to fund various initiatives. The content and scope of these initiatives are subject to annual consultation with all schools funded by the Education A and by any partner body representing the interests of those schools.

ANNEX B PUPIL COUNT ARRANGEMENTS

Pupils to be included in Census Returns

1. In the case of pupils in primary schools (Years 1-7), primary pupils in preparatory departments of grammar schools, and post-primary pupils, a pupil should be included in a school's statistical return for funding purposes only if the pupil has been enrolled in the school by the census date. The Annual School Census will normally take place on the first Friday of the first full week in October.

For funding purposes, enrolment data from the school census return will be subject to verification by the Education Authority before the formula is run.

Definition of Enrolment

2. Enrolment is defined as having occurred when the school has accepted an application for admission and the child in question has attended the school for at least one day on or before the census date

3. In the case of pupils in nursery schools, pupils in approved nursery classes and reception classes in primary schools, and pupils in reception classes* in preparatory departments in grammar schools, if a school has accepted an application for enrolment but the child has not attended in the current school year, they should be included in the census return only if the school has documentary evidence of an intention to attend before 31st October i.e. a letter from the parent/guardian of the pupil agreeing with the school that the pupil will be in attendance on or before 31st October. Funding will be removed if the pupil has not attended on or before the 31st October. **Note: * whilst reception pupils within preparatory departments are not formula funded, they must still be recorded on the annual census return.**

4. Other pupils who were expected to have enrolled i.e. the school had accepted the application for admission but have not yet attended, may only be included in the census return if there is documentary evidence to explain their absence i.e. a medical certificate or a letter from their parent/guardian. If a pupil does not attend during the academic year funding will be removed.

5. In the case of schools where the proportion of children of service personnel (as defined in the school census) accounts for at least 10% of a school's enrolment and a regimental changeover has begun prior to the census date, but was not completed at

that date, the number of pupils for funding purposes may be based on the enrolment of the school and the characteristics of the pupils as at 31st December. Schools must record actual pupil data at Census date, but can then provide up-dated information to the Education Authority, for funding purposes in the incoming financial year, subject to their verification as outlined at 1 above.

Effective Date for Exclusion from Census

6. Pupils should be removed from the school's register of attendance as follows:

| Cause of Removal | Date of Removal |
|-----------------------------------------------------|-------------------------------|
| Transfer to another school in Northern Ireland | Day following last attendance |
| Departure from Northern Ireland | Day following last attendance |
| Expulsion | Day following expulsion |
| Death | Day following death |
| Leaves school having completed compulsory education | Day following last attendance |

If their removal from the register occurs prior to the day of the census, data in respect of that pupil should not be included in the census return.

Pupils to be excluded for funding purposes

7. The following pupils will be excluded from the pupil count for all factors under the formula:

- a) "Excepted" pupils as defined in Article 127 of the Education Reform Order 1989 (as amended by Article 35 of the Education and Libraries Order 1993).
- b) Should a school exceed its enrolment capacity as determined under the open enrolment arrangements, then excess pupils (other than stated pupils, pupils admitted on appeal or on the basis of an attendance order) must be weighted zero.
- c) Pupils in reception provision may be weighted zero where the school:
 - has not previously had reception provision;

- where reception provision is not provided for within the school's admission criteria; or
- where the reception class has been replaced by nursery provision under the pre-school expansion programme and the Pre-school Education Advisory Group has recommended to the Department that this is the case and the Department accepts the recommendation.

(Pupils in Reception provision at Grammar schools are zero rated)

- d) Over age pupils (i.e. pupils who have attained the age of 19 before 2 July prior to the start of a school year) must be weighted zero in the calculation of a school's budget share.

Calculation of Enrolment for the Small Schools Factor

8. Pupils in nursery classes, preparatory departments, Irish-medium units and special units are excluded from the calculation of enrolments for this factor.

Sixth Form Weighting

9. Pupils qualify for the higher sixth form weighting only if they are enrolled in Years 13 or 14 and are following a course leading to a qualification at either GCE Advanced Level or AS Level or broadly equivalent to GCE Level 3. Pupils in Years 13 and 14 whose programme of study does not extend beyond GCE Level 2 are funded on the same basis as a Year 12 pupil. This means that post-16 pupils staying on to undertake study of GCE level 1 or 2 type qualifications are funded at the AWPU weighting appropriate to Key Stage 4 (currently 1.68). Where post-16 pupils are undertaking a number of level 2 type courses, but are also undertaking a level 3 course, then they will receive funding at the higher sixth form weighting (currently 2.18). The National Database of Accredited Qualifications (NDAQ) website www.accreditedqualifications.org.uk contains details of qualifications that are accredited by the regulators of external qualifications in England (Ofqual), Wales (DCELLS) and Northern Ireland (CCEA).

10. Where post-16 pupils are following a Key Skills course at levels 1 or 2 alongside their other courses of study at a level specified in paragraph 9 above, the Key Skills course is not taken into account in determining the weighting to be applied.

Free School Meal Entitlement

11. Pupils should be regarded as having entitlement to free meals and included as such in the census return only if the school has received written notification from the EA or, in the absence of such notification, in either of the following situations:

- (i) when the pupil transfers from another school, where written confirmation has been received from the previous school that the pupil has a current free meals entitlement; or
- (ii) where the school already holds confirmation of current entitlement to free meals in respect of a sibling of the pupil.

Note: *Pupils in care/Children Looked after may have their meals paid for by Social Services but these pupils can also be included in the free school meals count for funding purposes, where they have a confirmed entitlement to a free school meal.*

Documentary Evidence of Enrolment

12. Schools should ensure that there is documentary evidence to confirm that each pupil is enrolled in the school. This can take the form of a properly completed Enrolment Form, a Transfer Form or the pupil's birth certificate (photocopies are acceptable). Such evidence should be retained by the school throughout the pupil's period of enrolment to facilitate the audit of enrolments.

Retention of Records

13. Schools should retain records of pupil enrolment and attendance for a period of 10 years. Where records are maintained on a computer system a paper copy should also be retained (this accords with the requirements of Circular 2006/14).

Audit of Census Returns

14. The Education Authority will establish a programme of checks to confirm the validity of census returns.

Funding Adjustments in respect of Pupil Movements occurring in the course of a School Year

15. Paragraph 6 above sets out various reasons for the removal of a child from the school's general register. The purpose of this paragraph is to set out the arrangements for any adjustments to the funding of the school. There will be no funding adjustment in respect of pupils transferring between phases of education at the start of a school year. Insofar as transfers which occur in the course of a school year there are two categories of transfer:

- a) Category 1 - No funding adjustment will be made where a pupil, having previously been regarded as enrolled in a school in the school year in question leaves because he/she:
 - i. has completed compulsory education and leaves school after the census date;
 - ii. transfers to another grant-aided school in Northern Ireland after the census date;
 - iii. dies; or
 - iv. leaves school because he/she has moved house to reside outside Northern Ireland

- b) Category 2 - Funding adjustments will be made in respect of pupils of compulsory school age in the following circumstances:
 - i. where a pupil transfers from a grant-aided school to a special school in Northern Ireland or vice versa;
 - ii. where the pupil transfers to or from Education of Children other than at School (EOTAS) provision;
 - iii. where a pupil remains on the roll of a school but attends EOTAS provision on a full-time basis for a period of time;
 - iv. where a pupil is expelled.

16. Funding adjustments will be made in relation to Category 2 pupils set out above. The school or organisation receiving the pupils must advise the Funding Authority of the pupils' details including their previous school. All schools must inform the Education Authority of details in respect of pupils expelled. The calculation will be made as follows:

- a) the school losing the expelled pupil will have its adjustment calculated on the basis of the amount equivalent to the relevant funding stream Age Weighted Pupil Unit (AWPU) value, pro rata for the number of complete months remaining in the financial year and these resources will be credited to the Funding Authority's Contingency Fund. However, where a pupil is expelled in the period following the school census and before the end of the financial year, the pupil count to be used in the calculation of the school's formula allocation will be reduced accordingly;
- b) where the pupil transfers from a controlled or maintained school to a special school or EOTAS provision within the EA may transfer funds to its Special School/EOTAS budget. The amount to transfer will be taken from the Contingency Fund and will be equivalent to the relevant funding stream AWPU value, pro rata for the number of complete months remaining in the financial year;
- c) where a pupil remains on the roll of a school and attends EOTAS provision on a full-time basis, the school where the pupil is on the roll will have its funding adjusted. The amount to transfer to the Funding Authority's Contingency Fund will be calculated on the basis of the amount equivalent to the relevant funding stream AWPU value, pro rata for the number of complete months the pupil attends EOTAS.
- d) in the case of expulsions the school admitting the expelled pupil will be allocated an additional amount from the Contingency Fund equivalent to 20% of the relevant funding stream AWPU value to reflect some of the additional costs incurred in the induction of the pupil concerned.

ANNEX C ARRANGEMENTS FOR REPAIRS AND MAINTENANCE

This annex sets out how different items of repairs and maintenance are to be treated.

A. STRUCTURE

| Landlord Maintenance | Tenant maintenance |
|--------------------------------------------------------------------------|-----------------------------------------------------------------|
| - Foundation | |
| - Structural frames | |
| - Floor structures (including ground floor slabs) | - Repair or replacement of floor finishes |
| - Roof structures (including weather proof coverings and insulation) | - Repair of ceiling finishes |
| - Skylights, roof lights | - Minor repairs and repairs of verandas and glazing |
| - Rainwater goods | - Clearing out gutters and down pipes |
| - Staircase and landing structures (including handrails and balustrades) | - Repair of finishes and coverings |
| - External walls and surfaces (including insulation) | - Repair of exposed internal finishes |
| - Internal walls, partitions and glazed screens | - Repair of surface finishes and glazing |
| - Windows and fittings (including window walls) | - Minor repairs, adjustment and glazing |
| - Doors and fittings | - |
| - Ceiling structures (including suspension systems) | - Ceiling tiles/finishes and minor plaster repairs |
| - Timber preservation | - Glazing: to include all glazing throughout as indicated above |

B. DECORATION

| | |
|---------------------------|---------------------------------------------------------------|
| - All external decoration | - All internal decoration: including cleaning and preparation |
|---------------------------|---------------------------------------------------------------|

C. WATER AND DRAINAGE SERVICES

| | |
|---------------------------------------------------------------------------------|-----------------------------------------------------------------|
| - Internal water supply services (including pumps, pipes, tanks and insulation) | |
| - Replacement of water supply including sanitary equipment | - Minor repair and adjustment including taps and other fittings |
| - Waste and soil drainage services | - Cleaning of pipes and maintenance of traps, wire guards etc |

D. ELECTRICAL SERVICES

| Landlord Maintenance | Tenant maintenance |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| - Servicing, repair and replacement of general electrical installations including switchgear, cables and conduits up to and including switches, sockets and other outlets | - Replacing lamps, tubes and plugs |
| - All external lighting, including columns, floodlights and road lighting | |
| - Steel chimneys | |
| - Alarm, emergency and time systems - All repairs to alarms and fire detection systems; replacement of glass on fire alarms call panels | - Minor repairs to clocks and bells |
| - Fan convectors and other fixed space and water heating equipment / fixed ventilation units | - Portable heating and ventilation equipment; general cleaning; maintenance and replacement of fittings on all items |
| | - Kitchen equipment (excluding school meals); servicing and repair of fixed cooking equipment including ovens, ranges, fryers, boilers, steamers, grills and mixers, heated trolleys, refrigerators, cold rooms, fixed water boilers and sterilising sink heaters |
| | - Laundry equipment: servicing and repair of washing machines, tumble driers, spin driers, extractors and irons (excluding drainage systems) |
| - Lifts, hoists, barriers and electric door motors and controls | |
| - Specialist external equipment (e.g. earthing, lightning conductors) | |
| - Standby generators | |
| - Temporary accommodation: all power supply and wiring | |

E. MECHANICAL SERVICES

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
| - Servicing, repair and replacement of mechanical installations and plant including: <ul style="list-style-type: none"> o Boiler, including automatic controls and electrics o Ancillary boiler equipment: pumps and tanks o Heating and domestic hot water distribution systems, including replacement of radiators and other heat emitters, taps and shower fittings | - Minor repairs and adjustments to heat emitters, taps and shower fittings |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|

| Landlord Maintenance | Tenant maintenance |
|------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| - Gas distribution systems | - |
| - Fixed air conditioning and ventilation equipment | - |
| - Direct oil and gas fired heater units | - |
| - Sewage pumps and chambers | - |
| - - | - Kitchen equipment (excluding school meals): servicing and repair of gas cooking equipment including motors and burners etc. |
| - Swimming pools: including filtration plant, pumps, pipes and boilers | - Chemical dosing, cleaning and minor maintenance |
| - Fume cupboards, including extractor fans and ductwork | - |
| - Fire fighting equipment: extinguishers, fixed hoses | - Fire fighting equipment: fire blankets |

F. FURNITURE AND FITTINGS

| | |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------|
| N/A | - Internal joinery fixtures: repairs including cupboards, shelves, display boards, fixed benches and other internal seating with its coverings |
| N/A | - Gymnasium equipment: repairs of all fixed sports and gymnasium equipment and markings |
| N/A | - Supply, fixing and maintenance of all internal signs, blinds, curtain tracks etc |
| N/A | - Fire and fireplaces |

G. EXTERNAL WORKS

| | |
|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| - Demolition of buildings and clearance of sites; sealing of services | |
| - Major repairs to hard paved areas including roads, playgrounds, car parks and courts | - Minor repairs to hard paved areas |
| - Perimeter and retaining walls; perimeter fencing and gates | - Minor repairs to walls, fencing and gates |
| - Major external fixtures | - Minor external fixtures eg signs and notices |
| - Mature trees | - Maintenance of playing fields and amenities, landscaped areas and boundary hedges (except mature trees) |
| - Long term maintenance of pitches and grounds | |
| - Mains drainage including traps, gullies and manholes | - Cleaning and unblocking drainage Systems |

| Landlord Maintenance | Tenant maintenance |
|------------------------------------------------------------------------------------------|-----------------------------------------------------------------|
| | - Refuse containers and bins |
| | - Pest Control |
| - Gas, electric, water and heating mains | |
| - Maintenance of ancillary buildings, including garages and huts, constructed at EA cost | - Maintenance of ancillary buildings constructed at school cost |

H. MISCELLANEOUS

| | |
|-----------------------------------------------|--------------------------------------------------------------------|
| - Asbestos removal or treatment | |
| - External maintenance on temporary buildings | - Internal maintenance on temporary buildings; all glazing repairs |

ANNEX D SCHOOLS OPENING/CLOSING OR AMALGAMATING

General

1. There are two basic principles to be observed in relation to the funding of schools which open/close part way through a financial year:
 - i. a new school will receive a budget allocation calculated pro rata from the start of the month in which it opens;
 - ii. should a school close part way through a month it will be funded for the entire month.

2. In the main, the situation will arise as a result of one of the following circumstances:
 - a) A new school:
 - provided to serve an unmet demand for child places;
 - coming into operation as a result of an amalgamation of two, or more, schools in the building of one of the schools or in a new building; or
 - formed as a result of an existing independent school achieving grant aided status.

 - b) Schools closing:
 - with the pupils transferring to other existing schools; or
 - as part of a formal amalgamation or rationalisation scheme.

Start Up Costs

3. The DE [Circular 2018/15](#) “Guidance on Implementation of Approved Development Proposals for School Amalgamations” outlines the arrangements and procedures to be followed in considering set up and implementation costs for schools amalgamating. Any costs, subsequently approved, will be met from the centre funds of the Funding Authority.

New Schools and Units Fund

4. Funding allocations for the New Schools and Units Fund are provided to the EA and are intended to meet the initial LMS delegated budget costs for new provision, not in place at the time of the running of the relevant funding stream formula. Funding is

dependent on an approved Development Proposal, and all required conditions of grant-aid approval having been met.

5. The New Schools and Units Fund is not intended to cover changes in provision at schools – e.g. the creation of an additional year group for growing schools or changes in patterns of attendance for nursery-age pupils from part-time to full-time and vice versa. As set out at 6.26 of this Scheme, the Education Authority must make such provisions from within its LMS Contingency Fund to meet certain unexpected costs; and these will include consideration of additional funding support for changes in the characteristics of a school and in-year growth in pupil numbers. Consideration may however be given to support being provided from the New Schools and Units Fund in exceptional circumstances, including where new approved 6th form provision is established in-year to address unmet demand.

New Schools opening during the course of the year

6. When a new school opens as a result of an approved development proposal during the course of the year, after the relevant funding stream formula has been run; it will receive part-year LMS funding from the New Schools and Units Fund in accordance with the formula factors of the relevant funding stream. This funding will be calculated on the basis of verified and auditable information obtained by the EA relating to all applicable formula factors (e.g. pupil numbers, FSME/JSA numbers, premises area etc.) – adjusted pro-rata for the remainder of the financial year from the start of the month in which the school opens. Funding will only be provided where all the conditions of grant-aid approval for the new provision have been met.

New Units opening during the course of the year

7. When a new Unit, such as a Nursery unit, an Irish-medium unit or a sixth form unit, opens as a result of an approved development proposal during the course of the year after the relevant funding stream has been run; the host school will receive part-year LMS funding from the New Schools and Units Fund in accordance with the formula factors of the relevant funding stream. This funding will be calculated on the basis of verified and auditable information obtained by the EA relating to all formula factors that are applicable to the new unit – adjusted pro-rata for the remainder of the financial year

from the start of the month in which the unit opens. Funding will only be allocated where all the conditions of grant-aid approval for the new provision have been met

Adjustments for Schools Closing

8. Schools which are scheduled to close during the 2023-24 financial year will have their budgets calculated, in accordance with the funding factors of the relevant funding stream, on the basis of the full year. The Funding Authority will adjust the initial budget allocations for those schools where closures have been approved at that time, pro rata for the months that the school is open. The Funding Authority will then ensure that appropriate funding adjustments are made in respect of all pupils transferring from these closing schools during the course of the year as set out at Paragraph 6.31.

9. The Department must be notified accordingly about any such funding adjustments made from/to the Contingency Fund, including any school closures made subsequently during the financial year. The Funding Authority must ensure that, where appropriate, details of this arrangement are clearly set out in the Budget Allocation Letter to relevant schools.

Closing Schools: Unspent Funds and Disposal of Assets

10. Controlled and Maintained Schools

In the case of a controlled or maintained school which is to close, any part of the school's budget left unspent at the date of closure should be transferred to the Contingency Fund. All assets shall be deemed to be the property of the EA unless otherwise identified. Any assets remaining after closure should be offered by the EA to other schools in the locality, now meeting the needs of pupils who might otherwise have been expected to enrol at the school. Remaining assets should be disposed of in accordance with the EA's disposal policy with any receipts allocated to the Contingency Fund.

11. Voluntary Grammar and Grant-Maintained Integrated Schools

In the case of voluntary grammar and grant-maintained integrated schools assets should be disposed of in accordance with the school's written policy on disposals drawn up in accordance with the Finance and Audit Arrangements Manual, unless otherwise agreed with the Department.

Schools which Amalgamate

12. DE [Circular 2018/15](#), “Guidance on Implementation of Approved Development Proposals for School Amalgamations”, details the processes and procedures to be followed for schools amalgamating. In particular Section 7 of this guidance provides information on the financial arrangements to be adopted – including adherence to “The School Reorganisation Agreement” ([TNC 2013/2](#)), and the treatment of any cumulative surplus or deficits for schools amalgamating.

Restrictions on Delegated Powers

13. Where, in the opinion of the EA and after consultation with CCMS as appropriate, a school which is scheduled to amalgamate is acting without due regard to the need to prepare the school for the amalgamation, the EA may place such restrictions on its delegated authority as it deems necessary. Unless the circumstances dictate otherwise, the EA shall give the Board of Governors a period of 28 days notice of their intention to place such restrictions and provide the Board of Governors an opportunity to appeal. Where an appeal is unsuccessful the Board of Governors shall have the right of appeal to the Department but, unless otherwise agreed by the EA, the restrictions on the delegated authority will become operational on the date specified in the notification.

ANNEX E FORMAT AND CONTENT OF BUDGET STATEMENTS

PART 1: SECTION 1 ALL SCHOOLS

| | SCHOOLS RECURRENT FUNDING | School's delegated Resources £000's | Non -Delegated Resources £000's |
|----------|---------------------------------------------------------------------------|--------------------------------------------|----------------------------------------|
| A | DELEGATED RESOURCES | | |
| A 1 | Initial Nursery & Primary Funding Stream - Formula Allocations | XXXXX | |
| | In-year funding adjustments | XXX | |
| | Initial Post-primary Funding Stream - Formula Allocations | XXXXX | |
| | In-year funding adjustments | XXX | |
| | Total Funding allocations to schools | XXXXXXXX | |
| B | RESOURCES INITIALLY HELD CENTRALLY | | |
| B 1 | DE Initiatives | | |
| | Entitlement Framework | XXXXX | |
| | Key Stage 4 Flexibility | XXXXX | |
| | Energy Efficiency | XXXXX | |
| | Transformation to Integrated status | XXXXX | |
| | School Improvement Programme | XXXXX | |
| | Education Maintenance Allowances | XXXXX | |
| | Literacy & Numeracy | XXXX | |
| | Other (LIST) | XX | XXX |
| | Curriculum Reserve Support Fund | XXXXX | |
| | Contingency Fund | XXXXX | |
| B 2 | EA Initiatives | | |
| | Class Size Funding | | |
| | Additional delegated support for children of the Traveller Community | | |
| | Additional delegated support for Newcomer pupils etc. | | |
| B 3 | Teaching Staff Costs | | |
| | Reorganisation Allowance | | XXXXX |
| | Long Term Sickness | | XXXXX |
| | Maternity | | XXXXX |
| | Other substitution costs | | XXXXX |
| | Central Teacher Substitution | | XXXXX |
| | Youth Tutors | | XXXXX |
| | INSET | | XXXXX |
| | Severance and Premature Retirement costs, Redundancy Payments | | XXXXX |
| | Teacher Exchange | | XXXXX |
| | Other (list) | | |

| | | School's delegated Resources £000's | Non Delegated Resources £000's | - |
|--------|-------------------------------------------------------------------------|-------------------------------------|--------------------------------|---|
| B 4 | Non teaching staff costs | | | |
| | Redundancy/ Premature Retirement | | xxxxx | |
| | Substitution & other costs | | xxxxx | |
| | | | | |
| B 5 | Other School Administration costs | | | |
| | Rates | | xxxxx | |
| | Rents | | xxxxx | |
| | Caretaker Residences | | xxxxx | |
| | Insurance | | xxxxx | |
| | Self-insurance | | xxxxx | |
| | Staff Residences | | xxxxx | |
| | Legal Costs | | xxxxx | |
| | Security Services | | xxxxx | |
| | Copyright licensing | | xxxxx | |
| | Other (list) | | | |
| | | | | |
| | | | | |
| B 6 | Landlord Maintenance of Buildings & Grounds | | | |
| | Other landlord maintenance | | xxx | |
| | Emergency maintenance | | xxx | |
| B 7 | Mainstream Special Educational Needs Costs | | | |
| | Teachers in Special Units | | xxxxxx | |
| | Additional provision for statemented pupils | | xxxxxx | |
| | Other circumstances | | xxxxxx | |
| | | | | |
| B 8 | Start-up costs for new and amalgamating schools | | | |
| | Assistance to new schools | | xxxx | |
| | Assistance to schools closing | | xxxx | |
| | Assistance to schools amalgamating | | xxxx | |
| | SUB TOTAL OF B | | | |
| | TOTAL RESOURCES ALLOCATED TO INDIVIDUAL MAINSTREAM SCHOOLS (A+B) | | | |

| | | Non Delegate Resources £000's |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| C | RESOURCES FOR SERVICES TO ALL SCHOOLS (Including Voluntary Grammar, Grant-maintained Integrated, and Irish Medium schools) and Special Schools funding | |
| C1 | Central Administration / HQ Costs | XXXXXX |
| C2 | Home to School Transport | XXXXXXXX |
| C3 | School Milk & Meals | XXXXX |
| C4 | School Development Service | |
| (i) | School Development Service (including INSET) | XXXXX |
| (ii) | Audio-visual aids / Resource Technology Centre | XXXXX |
| (iii) | Teachers' Centres | XXXXX |
| (iv) | Field Study Centres | XXXXX |
| (v) | Music Service | XXXXX |
| (vi) | Additional Teaching Support for pupils with statements of educational need | XXXXX |
| C5 | Maintenance Other than Mainstream schools | |
| C6 | School Library Service | |
| C7 | Special Schools | |
| | Funding for Special Schools | XXXXXX |
| C8 | Pupil Support | |
| | Support for Newcomer pupils & children of the Traveller Community | XXXXX |
| | Education Welfare Officers | XXXXX |
| | Educational Psychology Service | XXXXXX |
| | School Crossing Patrols | XXX |
| | Peripatetic Support Services | XXX |
| | Fees and Travel Costs of interpreters for parents who are deaf or non-English speaking | XXX |
| | Other (list) | |
| C9 | Boarding, Maintenance And Clothing | |
| | Board Maintenance & clothing | XXXXXXXX |
| | BMC Administration costs | XXXXXXXX |
| C10 | Earmarked Costs | |
| | (DE & EA initiatives not involving allocations to individual schools) | |
| | C2K | XXXXXXXX |
| | EOTAS/ Home Tuition and other Special Education | XXXXX |
| | Discipline Strategy | XXXXX |
| | Children Order | XXXXX |
| | Others (list) | |

**Non -Delegated
Resources £000's**

C11 Other

| | |
|-------------------------------------------------------------------|---------|
| Costs for Public Private Partnerships - eg PPP Unitary charges | xxxxx |
| EA's Solicitors | xxxxx |
| Lecturers Fees, accommodation expenses for non-school based INSET | xxxxx |
| Security Services | xxx |
| Pensions of Retired Officers | xxxxxxx |
| Other (List) | |
| | |

SUB TOTAL OF C - Services for all schools

xxxxxx

PART 1: SECTION 1

**TOTAL SCHOOLS RECURRENT FUNDING BUDGET
(Total A + B + C)**

XXXXXXXXXXXX

PART 1: SECTION 2

D SCHOOLS CAPITAL FUNDING

**Non -Delegated
Resources £000's**

D1 Mainstream Schools

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| (i) Major & Minor works (including temporary accommodation, purchases of sites, buildings & vehicles, and furniture and equipment associated with building works). | xxxxxxx |
| (ii) Replacement and new equipment not associated with building works - items with a unit value in excess of £3,000 | xxxxxxx |

D2 Non-mainstream Schools

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| (i) Major & Minor works (including temporary accommodation, purchases of sites, buildings & vehicles, and furniture and equipment associated with building works). | xxxxxxx |
| (ii) Replacement and new equipment not associated with building works - items with a unit value in excess of £3,000 | xxxxxxx |

TOTAL CAPITAL

TOTAL RECURRENT AND CAPITAL RESOURCES BUDGET

xxx,xxx

FOR THE Education Authority in <>

Sum of Section 1 (A+B+C) and
Section 2 (D)

Part 2a: Summary of Budget Shares all schools
by The Education Authority

e.g.: Controlled Nursery

| School ref | School name | Pupil No. (FTE) | Formula Allocation £ | Delegated Per Capita funding |
|---------------|-------------|-----------------|----------------------|------------------------------|
| | | | | |
| TOTALS | | | | |

Similar tables as appropriate will be provided for:

- Maintained Nursery
- Controlled Primary (inc Controlled Integrated or Irish Medium)
- Maintained Primary (inc Irish Medium)
- Grant-Maintained Integrated Primary
- Maintained Secondary (incl. Irish Medium)
- Grant-Maintained Integrated Post-Primary
- Controlled Grammar
- Voluntary Grammar

TOTAL ALL SECTORS

| Sector/Phase | Pupil No. (FTE) | School Shares £ | Budget | Delegated Per Capita funding |
|--------------|-----------------|-----------------|--------|------------------------------|
| | | | | |

School Budget Allocations for 2023-24 : Nursery Schools

| | |
|---------------------------------|-----------------------------------------|
| School Name: | Cost Centre Code |
| School Reference Number: | Job Seekers Allowance FTE Pupils |
| School Type: | Nursery School JSA/IS Band |

| | | | | |
|--------------------------------------------|------------------------|-------------------|---------------------------------|--------------------------|
| (A) <u>AGE WEIGHTED PUPIL UNITS</u> | AWPU Cash Value | 2,356.8287 | (For a weighting of 1.0) | |
| | Pupil Numbers | Weightings | AWPU Totals | Funds Allocated £ |
| Nursery School Part-time | _____ | _____ | _____ | _____ |
| Nursery School Full-time | _____ | _____ | _____ | _____ |
| Total Pupil AWPU Funding | | | | |

| | | | |
|-------------------------------------|------------------------|---------------------------|--------------------------|
| (B) <u>OTHER FUNDING</u> | Number of Units | Funding per Unit £ | Funds Allocated £ |
| Premises By Area | _____ | _____ | _____ |
| Pupil Related | _____ | _____ | _____ |
| TSN Social Deprivation | _____ | _____ | _____ |
| Additional Funding | Assessed | Assessed | _____ |
| Teachers Salary Protection | Assessed | Assessed | _____ |
| Children of the Traveller Community | _____ | _____ | _____ |
| Children Looked After | _____ | _____ | _____ |
| Newcomer Pupils | _____ | _____ | _____ |
| Total Other Funding | | | |

Total School's Delegated Funding Allocation 2023-24
(Sections A + B & Transitional Funding)

School Budget Allocations for 2023-24 : Primary Schools

| | | |
|---------------------------------|-------------------------|----------------------------|
| School Name: | Cost Centre Code | |
| School Reference Number: | Primary FSME | Primary FSM Band |
| School Type: | Nursery JSA/IS | Nursery JSA/IS Band |

| | | | | |
|-------------------------------------|------------------------|-------------------|--------------------------|--------------------------|
| (A) AGE WEIGHTED PUPIL UNITS | AWPU Cash Value | 2,356.8287 | (For a weighting of 1.0) | |
| | Pupil Numbers | Weightings | AWPU Totals | Funds Allocated £ |
| Nursery Class Part-time | _____ | _____ | _____ | _____ |
| Nursery Class Full-time | _____ | _____ | _____ | _____ |
| Reception | _____ | _____ | _____ | _____ |
| Year 1 | _____ | _____ | _____ | _____ |
| Year 2 | _____ | _____ | _____ | _____ |
| Year 3 | _____ | _____ | _____ | _____ |
| Year 4 | _____ | _____ | _____ | _____ |
| Year 5 | _____ | _____ | _____ | _____ |
| Year 6 | _____ | _____ | _____ | _____ |
| Year 7 | _____ | _____ | _____ | _____ |
| Special Unit | _____ | _____ | _____ | _____ |
| Total Pupil AWPU Funding | | | | |

| | | | |
|--------------------------------------|------------------------|---------------------------|--------------------------|
| (B) OTHER FUNDING | Number of Units | Funding per Unit £ | Funds Allocated £ |
| Premises By Area | _____ | _____ | _____ |
| Pupil Related | _____ | _____ | _____ |
| Nursery TSN Social Deprivation | _____ | _____ | _____ |
| Additional Funding | _____ | _____ | _____ |
| Primary TSN Social Deprivation | _____ | _____ | _____ |
| Additional Funding | Assessed | Assessed | _____ |
| Small Schools Support | Assessed | Assessed | _____ |
| Primary Principals' Release Time | Assessed | Assessed | _____ |
| Foundation Stage - Mainstream | Assessed | Assessed | _____ |
| Foundation Stage - Irish-medium Unit | Assessed | Assessed | _____ |
| Teachers Salary Protection | Assessed | Assessed | _____ |
| Irish-medium - Curriculum Support | _____ | _____ | _____ |
| Irish-medium Unit - Admin. Support | _____ | _____ | _____ |
| Landlord Maintenance (GMIS) | _____ | _____ | _____ |
| Administration Costs (GMIS) | _____ | _____ | _____ |
| Service Personnel Children | _____ | _____ | _____ |
| Children of the Traveller Community | _____ | _____ | _____ |
| Children Looked After | _____ | _____ | _____ |
| Newcomer Pupils | _____ | _____ | _____ |
| Special Unit Lump Sum | _____ | _____ | _____ |
| Total Other Funding | | | |

Total School's Delegated Funding Allocation 2023-24
(Sections A + B + Transitional Funding)



School Budget Allocations for 2023-24 : Post-primary Schools

| | |
|---------------------------------|--------------------------------------|
| School Name: | Cost Centre Code |
| School Reference Number: | Pupils with Free School Meals |
| School Type: | Free School Meals Band |

| | | | | |
|-------------------------------------|------------------------|-------------------|--------------------------|--------------------------|
| (A) AGE WEIGHTED PUPIL UNITS | AWPU Cash Value | 2,414.4296 | (For a weighting of 1.0) | |
| | Pupil Numbers | Weightings | AWPU Totals | Funds Allocated £ |
| Preparatory Department | _____ | _____ | _____ | _____ |
| Year 8 | _____ | _____ | _____ | _____ |
| Year 9 | _____ | _____ | _____ | _____ |
| Year 10 | _____ | _____ | _____ | _____ |
| Year 11 | _____ | _____ | _____ | _____ |
| Year 12 | _____ | _____ | _____ | _____ |
| Special Unit Years 8 - 12 | _____ | _____ | _____ | _____ |
| Year 13 | _____ | _____ | _____ | _____ |
| Year 14 | _____ | _____ | _____ | _____ |
| Special Unit Years 13 - 14 | _____ | _____ | _____ | _____ |
| Total Pupil AWPU Funding | | | | |

| | | | |
|-------------------------------------|------------------------|---------------------------|--------------------------|
| (B) OTHER FUNDING | Number of Units | Funding per Unit £ | Funds Allocated £ |
| Premises | | | |
| By Area | _____ | _____ | _____ |
| Pupil Related | _____ | _____ | _____ |
| TSN | | | |
| Social Deprivation | _____ | _____ | _____ |
| Additional Funding | Assessed | Assessed | _____ |
| Educational Need | _____ | _____ | _____ |
| Small Schools Support | _____ | _____ | _____ |
| Teachers Salary Protection | Assessed | Assessed | _____ |
| Irish-medium - Curriculum Support | _____ | _____ | _____ |
| Irish-medium Unit – Admin Support | _____ | _____ | _____ |
| Landlord Maintenance (VGS & GMIS) | _____ | _____ | _____ |
| Administration Costs (VGS & GMIS) | _____ | _____ | _____ |
| Service Personnel Children | _____ | _____ | _____ |
| Children of the Traveller Community | _____ | _____ | _____ |
| Children Looked After | _____ | _____ | _____ |
| Newcomer Pupils | _____ | _____ | _____ |
| Special Units | _____ | _____ | _____ |
| Total Other Funding | | | |

Total School's Delegated Funding Allocation 2023-24
(Sections A + B & Transitional Funding)

ANNEX F FORMAT AND CONTENT OF OUTTURN STATEMENTS

Total Spending by the Education Authority

<Financial year>

| INITIAL ALLOCATIONS £000's | FINAL REVISED ALLOCATIONS £000's | School's delegated Outturn £000's | Non Delegated Outturn £000's |
|-------------------------------|-------------------------------------|--------------------------------------|---------------------------------|
|-------------------------------|-------------------------------------|--------------------------------------|---------------------------------|

A1 FORMULA ALLOCATION TO SCHOOLS

| | | | |
|---------------------------------------------------------|--------------|--------------|--------------|
| (i) Initial Nursery & Primary Funding Stream Allocation | xxxxx | xxxxx | xxxxx |
| Initial Post-primary Funding Stream Allocation | xxxx | xxxxx | xxxxx |
| Transitional Fund | xxx | xxx | xxx |
| Other (eg in-year budget additions) / reclassifications | | | |
| Schools' delegated budget | xxxxx | xxxxx | xxxxx |

B RESOURCES INITIALLY HELD CENTRALLY

B1 DE Initiatives

| | | | |
|-------------------------------------|--|--|--|
| Key Stage 4 Flexibility | | | |
| Energy Efficiency | | | |
| Transformation to Integrated status | | | |
| School Development Fund | | | |
| Education Maintenance Allowances | | | |
| Entitlement Framework | | | |
| Specialist Schools | | | |
| Other (LIST) | | | |

| | | |
|----------------------------------------|--|-------|
| Curriculum Reserve Support Fund | | xxxxx |
| Contingency Fund | | xxxxx |

B2 EA Initiatives

| | | |
|----------------------------------------------------------------------|--|-------|
| Class Size Funding | | xxxxx |
| Literacy & Numeracy | | xxxxx |
| Additional delegated support for children of the Traveller Community | | xxxxx |
| Additional delegated support for Newcomer pupils | | xxxxx |
| Emergency Support | | xxxxx |
| etc. | | xxxxx |

B3 Teaching Staff Costs

| | | |
|---------------------------------|--|-------|
| Reorganisation Allowance | | xxxxx |
| Long Term Sickness | | xxxxx |
| Maternity | | xxxxx |
| Other Substitution Costs | | xxxxx |
| Central Teacher Substitution | | xxxxx |
| Youth Tutors | | xxxxx |
| INSET | | xxxxx |
| Severance, Premature Retire/Red | | xxxxx |
| Teacher Exchange | | xxxxx |
| Other (list) | | |

| INITIAL ALLOCATIONS £000's | FINAL REVISED ALLOCATIONS £000's | School's delegated Outturn £000's | Non Delegated Outturn £000's |
|-------------------------------|-------------------------------------|--------------------------------------|---------------------------------|
|-------------------------------|-------------------------------------|--------------------------------------|---------------------------------|

B4 Non teaching staff costs

| | | | | |
|----------------------------------|--|--|--|-------|
| Redundancy/ Premature Retirement | | | | XXXXX |
| Substitution & other costs | | | | XXXXX |

B5 Other School Administration costs

| | | | | |
|----------------------|--|--|--|-------|
| Rates | | | | XXXXX |
| Rents | | | | XXXXX |
| Caretaker Residences | | | | XXXXX |
| Insurance | | | | XXXXX |
| Self-insurance | | | | XXXXX |
| Staff Residences | | | | XXXXX |
| Legal Costs | | | | XXXXX |
| Security Services | | | | XXXXX |
| Copyright licensing | | | | XXXXX |
| Other (list) | | | | |

B6 Landlord Maintenance of Buildings & Grounds

| | | | | |
|----------------------------|--|--|--|-----|
| Other Landlord maintenance | | | | xxx |
| Emergency maintenance | | | | xxx |

B7 Mainstream Special Educational Needs Costs

| | | | | |
|---------------------------------------------|--|--|--|--------|
| Teachers in Special Units | | | | XXXXXX |
| Additional provision for Statemented pupils | | | | XXXXXX |
| Other circumstances | | | | XXXXXX |
| | | | | |

B8 Start-up costs for new and amalgamating schools

| | | | | |
|-------------------------------------------|--|--|-----|------|
| Assistance to new schools (list) | | | xxx | xxxx |
| | | | | |
| | | | | |
| Assistance to schools closing (list) | | | xxx | xxxx |
| | | | | |
| | | | | |
| Assistance to schools amalgamating (list) | | | xxx | xxxx |
| | | | | |
| | | | | |

SUB TOTAL OF B

| | |
|--|--|
| | |
|--|--|

TOTAL RESOURCES ALLOCATED TO INDIVIDUAL MAINSTREAM SCHOOLS (A+B) XXXXXXXXXXXX

C RESOURCES FOR SERVICES TO ALL SCHOOLS

(Including Voluntary Grammar, Grant-maintained Integrated, and Irish Medium schools) and Special Schools funding

| | INITIAL ALLOCATIONS £000's | FINAL REVISED ALLOCATIONS £000's | School's delegated Outturn £000's | Non Delegated Outturn £000's |
|----------------------------------------------------------------------------------------|-------------------------------|-------------------------------------|--------------------------------------|---------------------------------|
| C1 Central Administration / HQ Costs | | | | XXXXXX |
| C2 Home to School Transport | | | | XXXXXXX |
| C3 School Milk & Meals | | | | XXXXX |
| C4 School Development Service | | | | |
| (i) School Development Service (including INSET) | | | | XXXXX |
| (ii) Audio-visual aids / Resource Technology Centre | | | | XXXXX |
| (iii) Teachers' Centres | | | | XXXXX |
| (iv) Field Study Centres | | | | XXXXX |
| (v) Music Service | | | | XXXXX |
| (vi) Additional Teaching Support for pupils with statements of educational need | | | | XXXXX |
| C5 Maintenance - Other than Mainstream schools | | | | XXX |
| C6 School Library Service | | | | XXX |
| C7 Special Schools | | | | |
| Funding for Special Schools | | | | XXXXXX |
| C8 Pupil Support | | | | |
| Support for Newcomer pupils & children of the Traveller Community | | | | XXXXX |
| Education Welfare Officers | | | | XXX |
| School Crossing Patrols | | | | XXX |
| Educational Psychology Service | | | | XXXXXX |
| Peripatetic Support Services | | | | XXX |
| Fees and Travel Costs of interpreters for parents who are deaf or non-English speaking | | | | XXX |
| Other (list) | | | | |
| C9 Boarding, Maintenance and Clothing | | | | |
| Board Maintenance & clothing | | | | XXXXXXX |
| Administration costs | | | | XXXXXXX |

| INITIAL ALLOCATIONS £000's | FINAL REVISED ALLOCATIONS £000's | School's delegated Outturn £000's | Non Delegated Outturn £000's |
|-------------------------------|-------------------------------------|--------------------------------------|---------------------------------|
|-------------------------------|-------------------------------------|--------------------------------------|---------------------------------|

C10 Earmarked Costs

(DE & EA initiatives not involving allocations to individual schools)

| | | | |
|-------------------------------------------------|--|--|---------|
| C2K | | | xxxxxxx |
| EOTAS/ Home Tuition and other special education | | | xxxxx |
| Discipline Strategy | | | xxxxx |
| Children Order | | | xxxxx |
| Others (list) | | | xxxxx |

C11 Other Costs

| | | | |
|-------------------------------------------------------------------|--|--|---------|
| Costs for Public Private Partnerships - eg PPP Unitary charges | | | xxxxx |
| EA's Solicitors | | | xxxxx |
| Lecturers Fees, accommodation expenses for non-school based INSET | | | xxxxx |
| Security Services | | | xxx |
| Pensions of Retired Officers | | | xxxxxxx |
| Other (list) | | | |

SUB TOTAL OF C - Services for all schools

xxxxx

TOTAL SCHOOLS RESOURCE EXPENDITURE (Total A + B + C)

xxx,xxx

| SUMMARY OF SCHOOLS RESOURCE BUDGET AND OUTTURN <> YEAR | INITIAL ALLOCATIONS £000's | FINAL REVISED ALLOCATIONS £000's | School's delegated Outturn £000's | Non Delegated Outturn £000's |
|--------------------------------------------------------|-------------------------------|-------------------------------------|--------------------------------------|---------------------------------|
|--------------------------------------------------------|-------------------------------|-------------------------------------|--------------------------------------|---------------------------------|

| | | | | |
|------------------------------------|--------|---------|--------|---------|
| Carry over/Balance from <> year | | xxxxx | | |
| Resource Budget Allocations <>year | xxxxxx | xxxxxxx | xxxxxx | xxxxxxx |

Carry over/Balance to <> Year

xxxxxx

% of Delegated Resources in <>year

+/- %

D SCHOOLS CAPITAL FUNDING

| INITIAL ALLOCATIONS £000's | FINAL REVISED ALLOCATIONS £000's | Outturn £000's |
|----------------------------------|-------------------------------------------|----------------|
|----------------------------------|-------------------------------------------|----------------|

D1 Mainstream Schools

| | | | | |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| (i) | Major & Minor works (including temporary accommodation, purchases of sites, buildings & vehicles, and furniture and equipment associated with building works). | | | |
| (ii) | Replacement and new equipment not associated with building works - items with a unit value in excess of £3,000 | | | |

D2 Non-mainstream Schools

| | | | | |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| (i) | Major & Minor works (including temporary accommodation, purchases of sites, buildings & vehicles, and furniture and equipment associated with building works). | | | |
| (ii) | Replacement and new equipment not associated with building works - items with a unit value in excess of £3,000 | | | |

| | | | |
|----------------------|--|--|--|
| TOTAL CAPITAL | | | |
|----------------------|--|--|--|

TOTAL RECURRENT AND CAPITAL RESOURCES OUTTURN

FOR THE Education Authority IN <Financial year>

Sum of
A+B+C+D

LMS OUTTURN STATEMENT: _____ FINANCIAL YEAR

Part 2a: Summary of total resource allocations by the Education Authority under the Common Funding Scheme

| | Carry Over from £ | Formula <> Budget Allocation <> £ | Transitional Fund | Curriculum Reserve Fund £ | Support | Contingency Fund £ | DE Initiatives £ | Education Authority Initiatives £ | Total School Resource Available £ |
|------------------------------|-------------------------|-----------------------------------------|----------------------|---------------------------------|---------|-----------------------|---------------------|-----------------------------------------|-----------------------------------------|
| Controlled Nursery schools | | | | | | | | | |
| Maintained Nursery schools | | | | | | | | | |
| TOTAL ALL NURSERY | | | | | | | | | |
| Controlled Primary Schools | | | | | | | | | |
| Maintained Primary schools | | | | | | | | | |
| TOTAL ALL PRIMARY | | | | | | | | | |
| Controlled Secondary Schools | | | | | | | | | |
| Maintained Secondary schools | | | | | | | | | |
| TOTAL ALL SECONDARY | | | | | | | | | |
| Grammar Schools | | | | | | | | | |
| TOTAL ALL SCHOOLS | | | | | | | | | |

Part 2b: Summary of expenditure by the Education Authority under the Common Funding Scheme

| | Teaching Staff £ | Non-teaching staff £ | Non-staff costs including Premises £ | Other £ | Income £ | Total Expenditure £ | Balance carried forward to <> £ |
|------------------------------|---------------------|-------------------------|--------------------------------------------|---------|----------|---------------------|------------------------------------|
| Controlled Nursery schools | | | | | | | |
| Maintained Nursery schools | | | | | | | |
| TOTAL ALL NURSERY | | | | | | | |
| Controlled Primary Schools | | | | | | | |
| Maintained Primary schools | | | | | | | |
| TOTAL ALL PRIMARY | | | | | | | |
| Controlled Secondary Schools | | | | | | | |
| Maintained Secondary schools | | | | | | | |
| TOTAL ALL SECONDARY | | | | | | | |
| Grammar Schools | | | | | | | |
| TOTAL ALL SCHOOLS | | | | | | | |

Part 2c Summary of Resource Allocations and Spending

| | | TOTAL RESOURCES AVAILABLE | | | | TOTAL EXPENDITURE | | | | | | |
|------------|--------------|---------------------------|----------------------|--------------------------------|---------------------------------|-------------------|---------------------------|--------------------------------------------------|---------|----------|---------------------------|----------------------------------------|
| School Ref | School | Carry over from <> £ | Delegated funds £ | Centre Funds allocated £ | Total Resources Available | Teaching Staff | Non- teaching staff | Non-staff costs including Premises £ | Other £ | Income £ | Total Expenditure £ | Total Carried Forward to <> £ |
| xxxx | xxxxxxxxxxxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx |
| xxxx | xxxxxxxxxxxx | xxxx | xxxx | xxxx | xxxx | xxxx | xxxx | xxxx | xxxx | xxxx | xxxx | xxx |
| xxxx | xxxxxxxxxxxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx |
| xxxx | xxxxxxxxxxxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx | xxx |
| . | . | . | . | . | . | . | . | . | . | . | . | . |

Part 2d

Summary school position <> Financial Year

| TOTAL RESOURCES AVAILABLE | | | | | | TOTAL EXPENDITURE | | | | |
|---------------------------|--------------|----------------------|------------------|---------------------------|-------------------------|---------------------|-------------------------|-------------------------------|-------------------------------------------|--|
| School Ref | School | Carry over from <> £ | FTE pupil number | Total Resources Available | Resources per FTE pupil | Total Expenditure £ | Expenditure per pupil £ | Total Carried Forward to <> £ | Carry forward as % of Resources available | |
| xxxx | xxxxxxxxxxxx | xxx | xx | xxxxx | xxxx | xxx | xxxx | xxx | xx | |
| xxxx | xxxxxxxxxxxx | xxxx | xx | xxxxx | xxxx | xxxx | xxxx | xxx | xx | |
| xxxx | xxxxxxxxxxxx | xxx | xx | xxxxx | xxxx | xxx | xxxx | xxx | xx | |
| xxxx | xxxxxxxxxxxx | xx | xxx | xxxxx | xxxx | xx | xxxx | xxx | xx | |
| xxxx | xxxxxxxxxxxx | xxxx | xxx | xxxxx | xxxx | xxxx | xxxx | xxx | xx | |
| . | . | . | . | . | . | . | . | . | . | |

PART 3: Analysis of Resource allocations and expenditure for individual schools

| DE Ref | School Name 000-0000 Type | EA Ref | 0000 Pupil No. xxx | Total Non - Delegated Resources £ |
|------------------------------------------|-------------------------------------------------------|---------------------------------|----------------------------------------|-----------------------------------------|
| RESOURCES AVAILABLE | | Schools' Delegated £ | £ | £ |
| 1 | C/forward from <> | XX,XXX | | XX,XXX |
| Schools delegated resources | | | | |
| 2 | Formula Budget Allocation | XXXXX | | XXXX |
| 3 | DE Initiatives ⁽¹⁾ | XX | | XX |
| 4 | EA Initiatives⁽²⁾ | XX | | XX |
| 5 | Curriculum Reserve Support Fund | XXX | | XXX |
| 6 | Contingency Fund | XXXX | | XXXX |
| 7 | Other (list) additions /Reclassification etc. | | | |
| 8 | Centre Funds | | XXXXX | XXXXX |
| Total School Resource Available | | XXXXXX | XXXXX | XXXXXX |
| ACCRUED EXPENDITURE | | | | |
| 9 | Teaching Staff | XXXXX | XXX | XXXXX |
| 10 | Non-Teaching Staff | XXXXX | | XXXXX |
| 11 | Non staff costs incl. Premises | XXXXX | XXXX | XXXXX |
| 12 | Other (list) | | | X |
| 13 | Income | X | X | X |
| Total Resource Expenditure | | XXXXXX | XXXXX | XXXXXX |
| ANALYSIS OF CENTRE FUND ALLOCATED | | | Non-Delegated Expenditure £ | |
| 14 | Reorganisation Allowance | | XXXX | |
| 15 | Long Term Sickness | | XXXX | |
| 16 | Maternity | | XXXX | |
| 17 | Other Substitution | | XXXX | |
| 18 | Central Teacher Substitution | | XXXX | |
| 19 | Statemented Pupils' Costs | | XXXX | |
| 20 | Youth Tutors | | XXXX | |
| 21 | INSET | | XXXX | |
| 22 | Severance, Premature Retirement / Redundancy | | XXXX | |
| 23 | Teacher Exchange | | XXXX | |
| 24 | Landlord Maintenance | | XXXX | |
| 25 | Rates / Rent | | XXXX | |
| 26 | Development Schools Proj/ Schools Support Prog | | XXXX | |
| 27 | Education Reform | | XXXX | |
| 28 | Energy Conservation | | XXXX | |
| 29 | DDGP | | XXXX | |
| 30 | C2k | | XXXX | |
| 31 | Literacy & Numeracy | | XXXX | |
| 32 | Other....list | | XXXX | |
| TOTAL Centre Resource Funding | | | XXXX | |
| 33 | Capital Expenditure | | £x,xxx | |
| ANALYSIS OF CARRY FORWARD/BALANCE | | | | |
| | Budget | Expenditure | Balance | % |
| Excluding Carry forward - In Year | | £xxx,xxx | £xxx,xxx | £x,xxx % |
| Accrued | | £xxx,xxx | £xxx,xxx | £x,xxx % |

Notes: (1) – see breakdown for all schools at part 4a : (2) – see breakdown for all schools at part 4b

ANALYSIS OF INITIATIVE FUNDING ALLOCATIONS

4a ANALYSIS OF DE INITIATIVE FUNDING ALLOCATIONS

| DE ref | EA Ref | School Name | STEM | SDP | Reading Recovery | EPD | Entitlement Specialist Framework Schools | EMAs Additional Funding | Integrated Transform-ation | VEP | UPS / Job Evaluation Allocations | Other etc. | TOTAL DE initiatives and in-year funds |
|----------|--------|-------------|------|------|------------------|------|------------------------------------------|-------------------------|----------------------------|------|----------------------------------|------------|----------------------------------------|
| 000-0000 | 0000 | xxxxxxxxxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx ~ | £xxxx |
| 000-0000 | 0000 | xxxxxxxxxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx ~ | £xxxx |
| 000-0000 | 0000 | xxxxxxxxxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx ~ | £xxxx |
| 000-0000 | 0000 | xxxxxxxxxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx | £xxx ~ | £xxxx |

4b ANALYSIS OF EDUCATION AUTHORITY INITIATIVE FUNDING ALLOCATIONS

| DE ref | EA Ref | School Name | Interface Schools | Federated Schools | Class Size | etc. | TOTAL Funding Authority initiatives and in-year fund adjustments |
|----------|--------|-------------|-------------------|-------------------|------------|------|------------------------------------------------------------------|
| 000-0000 | 0000 | xxxxxxxxxx | £xxx | £xxx | £xxx | ~ ~ | £xxxx |
| 000-0000 | 0000 | xxxxxxxxxx | £xxx | £xxx | £xxx | ~ ~ | £xxxx |
| 000-0000 | 0000 | xxxxxxxxxx | £xxx | £xxx | £xxx | ~ ~ | £xxxx |
| 000-0000 | 0000 | xxxxxxxxxx | £xxx | £xxx | £xxx | ~ ~ | £xxxx |

4c LMS DELEGATED FUNDING ADJUSTMENTS

| DE ref | EA Ref | School Name | Special Schools Budget Transfer out | Special Schools Budget Transfer in | EOTAS Budget Transfer out | EOTAS Budget Transfer in | etc. | TOTAL Funding Authority Adjustments |
|----------|--------|-------------|-------------------------------------|------------------------------------|---------------------------|--------------------------|------|-------------------------------------|
| 000-0000 | 0000 | xxxxxxxxxx | | | | | | |
| 000-0000 | 0000 | xxxxxxxxxx | | | | | | |
| 000-0000 | 0000 | xxxxxxxxxx | | | | | | |
| 000-0000 | 0000 | xxxxxxxxxx | | | | | | |

ANNEX G NURSERY & PRIMARY Funding stream - weights, values and examples 2023-24

2023-24 Funding Allocation

**Total CFF Allocations for Nursery
& Primary Schools in 2023-24**

£624,451,018

ALL worked examples rounded to nearest £ and percentages rounded for illustration

| | Revised 2022-23 CFF | 2023-24 CFF | Variance |
|------------------------|--------------------------------|--------------------|-----------------|
| ASB | £628,004,422 | £624,451,018 | (£3,553,404) |
| AWPU Cash Value | £2,356.8287 | £2,356.8287 | £0.00 |

Nursery & Primary - Pupil AWPU (Age Weighted Pupil Units) Funding

| AWPU Cash value | Total funding distributed through pupil AWPU funding | % Nursery & Primary Formula distributed through pupil AWPU funding |
|--------------------|------------------------------------------------------|--------------------------------------------------------------------|
| £2,356.8287 | £474,722,079 | 76.02% |

AWPU Weights

Nursery

| | |
|----------------------------------|-------|
| Full -Time Nursery School pupils | 1.452 |
| Part -Time Nursery School pupils | 0.955 |
| Full -Time Nursery Class pupils | 1.350 |
| Part -Time Nursery Class pupils | 0.895 |

Primary

| | |
|------------------------------------------------------|------|
| Primary Reception pupils | 1.08 |
| Primary years 1 - 7 | 1.08 |
| Primary Special Unit pupils years 1-7 ⁽¹⁾ | 0.78 |
| Infant School Mainstream weighting | 1.08 |
| Infant School Special Unit weighting ⁽¹⁾ | 0.78 |

(1) The cost of approved teaching and non-teaching staff in Special Units attached to schools will be met by the Funding Authority outside of the funding formula streams. This arrangement is reflected in a reduced AWPU weighting for pupils in Special Units. Schools also receive a lump sum of £3,000 for each Special Unit.

EXAMPLE 1

A primary school of 120 primary pupils with a Nursery Class of 26 full-time pupils

| | Pupils | | AWPU weighting | | No. of AWPU's | | Nursery & Primary AWPU cash value | | Funding |
|-------------------|--------|---|----------------|---|----------------------|---|-----------------------------------|---|-----------------|
| Nursery Class F/T | 26 | X | 1.35 | = | 35.1 | X | £2,356.83 | = | £82,725 |
| Y1 – Y7 | 120 | X | 1.08 | = | 129.6 | X | £2,356.83 | = | £305,445 |
| | | | | | Total funding | | | | £388,170 |

Premises Factor

The amount per square metre used to determine the total funding allocated under the Premises Factor in 2023-24 is £10.77

| Nursery & Primary | Percentage split of total funding | Cash value | Total funding distributed | % Formula |
|-------------------|-----------------------------------|------------|---------------------------|--------------|
| Size element | 40% | £8.616 | £10,443,304 | |
| Pupil element | 60% | £85.98 | £15,664,956 | |
| Total | | | £26,108,260 | 4.18% |

EXAMPLE 1

A primary school with a premises area of 1,086 square metres and a total pupil count of 120 will be allocated funding as follows:

| Nursery & Primary | FTE pupils | Metre ² | Nursery & Primary Cash values | Funding |
|----------------------|------------|--------------------|-------------------------------|----------------|
| Size element | - | 1,086 | x £8.616 | = £9,357 |
| Pupil element | 120 | - | x £85.98 | = £10,318 |
| Total funding | | | | £19,675 |

Landlord Maintenance Factor

[Applies only to grant-maintained integrated primary schools].

| GMI primary schools | |
|----------------------------------|-----------------|
| Amount per metre ² | £13 |
| Total funding distributed | £540,547 |
| % of Formula | 0.09% |

EXAMPLE

A primary GMI school with a premises area of 2,000 square metres will be allocated funding as follows:

| Metre ² | Cash value per metre ² | Funding |
|--------------------|-----------------------------------|------------------|
| 2,000 | x £13 | = £26,000 |

Targeting Social Need (TSN) - Total funding

(Including Additional Social Deprivation funding)

| | |
|----------------------------------|--------------------|
| Total funding distributed | £42,890,661 |
| % of Formula | 6.87% |

Social Deprivation - Nursery Schools and Nursery Classes

The calculations for this factor are based on the weighted total number of pupils in Nursery Schools/Classes with JSA/IS/UC or FSME. Part-time pupils are counted as 0.5.

| All Nursery School/Class pupils | |
|----------------------------------------|-------------------|
| Average % | 38.26% |
| Mid-point % | 53.85% |
| Total funding distributed | £3,530,188 |

Nursery School & Class FTE weighted bandings

| Band | Weight | JSA/IS/UC/FSME% | Cash value |
|------|--------|---------------------------|------------|
| 1 | 1.00 | up to 38.26% | £672.54 |
| 2 | 1.25 | above 38.26% up to 53.85% | £840.67 |
| 3 | 2.00 | above 53.85% | £1,345.08 |

EXAMPLE 1

A nursery school has 52 part-time pupils with 10 pupils (FTE pupil count of 5) having either a parent in receipt of Job Seekers Allowance, Income Support or Universal Credit; or having an entitlement to a free school meal (19.23% of total pupils). The school's percentage total of JSA/IS/FSME pupils is below the average percentage for all Nursery schools/classes and it will receive funding for all reckonable pupils at the rate set out in Band 1 as follows:

| Band | JSA/IS/UC/FSME % | | JSA/IS/UC/FSME pupils | | Cash value | Funding |
|------|------------------|---|-----------------------|---|----------------------|---------------|
| 1 | 52 x 19.23% | = | 10 x 0.5 | x | £672.54 | = £3,363 |
| | | | | | Total funding | £3,363 |

EXAMPLE 2

A Nursery school has 52 full-time pupils, with 22 pupils having either a parent in receipt of Job Seekers Allowance, Income Support or Universal Credit; or having an entitlement to a free school meal (42.31% of total pupils). The school will be allocated funding as follows:

| Band | JSA/IS/UC/ FSME % | | JSA/IS/UC/ FSME pupils | | Cash value | Funding |
|--------|----------------------|---|---------------------------|---|----------------------|----------------|
| 1 | 52 x 38.26% | = | 19.89 | x | £672.54 | = £13,377 |
| 2 | 52 x 4.05% | = | 2.11 | x | £840.67 | = £1,774 |
| Totals | 52 x 42.31% | = | 22 | | Total funding | £15,151 |

EXAMPLE 3

A Nursery school has 52 full-time pupils, with 35 pupils having either a parent in receipt of Job Seekers Allowance, Income Support or Universal Credit; or having an entitlement to a free school meal (67.31% of total pupils). The school will be allocated funding as follows:

| Band | JSA/IS/UC/ FSME % | | JSA/IS/UC/ FSME pupils | | Cash value | Funding |
|--------|----------------------|---|---------------------------|---|----------------------|----------------|
| 1 | 52 x 38.26% | = | 19.89 | x | £672.54 | = £13,384 |
| 2 | 52 x 15.59% | = | 8.11 | x | £840.67 | = £6,818 |
| 3 | 52 x 13.46% | = | 7.00 | x | £1,345.08 | = £9,416 |
| Totals | 52 x 67.31% | | 35.00 | | Total funding | £29,618 |

Primary Schools

Social Deprivation

| All Primary Schools | |
|----------------------------------|--------------------|
| Average FSME % | 28.39% |
| Mid-point FSME % | 40.70% |
| Total funding distributed | £33,860,473 |

Weighted FSME bandings for Primary Schools

| Band | Weight | FSME% | Cash value |
|------|--------|---------------------------|------------|
| 1 | 1.00 | up to 28.39% | £613.60 |
| 2 | 1.25 | above 28.39% up to 40.70% | £767.00 |
| 3 | 2.00 | above 40.70% | £1227.20 |

EXAMPLE 1

A Primary school has a total pupil count of 100, with 16 pupils entitled to free school meals (16.00%). The school will be allocated funding for these pupils as follows:

| Band | FSME % | | FSME pupils | | Cash value | | Funding |
|----------------------|--------------|---|-------------|---|------------|---|---------------|
| 1 | 100 x 16.00% | = | 16.00 | x | £613.60 | = | £9,818 |
| Total funding | | | | | | | £9,818 |

EXAMPLE 2

A Primary school has a total pupil count of 120, with 45 pupils entitled to free school meals (37.50%). The school will receive allocations for those pupils up to the average percentage as well as funding for the proportion of pupils above the average percentage as set out in Band 2. The school will be allocated funding as follows:

| Band | FSME % | | FSME pupils | | Cash value | | Funding |
|--------|--------------|---|-------------|---|----------------------|---|----------------|
| 1 | 120 x 28.39% | = | 34.07 | x | £613.60 | = | £20,905 |
| 2 | 120 x 9.11% | = | 10.93 | x | £767.00 | = | £8,383 |
| Totals | 120 x 37.50% | | 45 | | Total funding | | £29,288 |

EXAMPLE 3

A Primary school has a total pupil count of 200, with 110 pupils entitled to free school meals (55.00%). This school will receive funding across the three Bands as follows:

| Band | FSME % | | FSME pupils | | Cash value | | Funding |
|--------|--------------|---|-------------|---|----------------------|--|----------------|
| 1 | 200 x 28.39% | = | 56.78 | x | £613.60 | | £34,840 |
| 2 | 200 x 12.31% | = | 24.62 | x | £767.00 | | £18,884 |
| 3 | 200 x 14.30% | = | 28.60 | x | £1,227.20 | | £35,098 |
| Totals | 200 x 55.00% | | 110.0 | | Total funding | | £88,822 |

ADDITIONAL SOCIAL DEPRIVATION

| | |
|------------------------------------------------------------------------------|-------------------|
| Total funding distributed within Nursery & Primary funding stream | £5,500,000 |
| % of Formula | 0.88% |

| | JSA/IS/UC/FSME FTE No. | Proportion of Total | Funding share £ |
|----------------|------------------------|---------------------|-----------------|
| Nursery School | 2,100.00 | 3.97% | 218,233 |
| Nursery Class | 2,586.00 | 4.89 | 268,739 |
| Primary School | 48,239.00 | 91.15% | 5,013,028 |

Totals

£5,500,000

SPLIT BASED ON 60% Band 3, 30% Band 2, 10% Band 1

| | Band 1 10% | Band 2 30% | Band 3 60% | |
|----------------|---------------|---------------|---------------|-------------------|
| Nursery school | £21,823 | £65,470 | £130,940 | £218,233 |
| Nursery Class | £26,874 | £80,622 | £161,243 | £268,739 |
| Primary 1-7 | £501,303 | £1,503,908 | £3,007,817 | £5,013,028 |
| | | | | £5,500,000 |

Associated calculated cash values for weighted additional SD funding

| | Band 1 | Band 2 | Band 3 |
|----------------|--------|---------|---------|
| Nursery school | £35.66 | £117.32 | £106.66 |
| Nursery Class | £31.88 | £99.15 | £134.91 |
| Primary School | £28.19 | £137.01 | £113.83 |

EXAMPLE 1

A Nursery school has 52 full-time pupils, with 35 pupils having either a parent in receipt of Job Seekers Allowance, Income Support or Universal Credit; or having an entitlement to a free school meal (67.31% of total pupils). The school receives the Banded Social Deprivation Funding outlined in previous example (**£29,618**)

Additionally, it receives its share of the additional (£5.5m) fund based on the calculated values shown in the tables above.

| | | | | | Weighting | | Weighted Units |
|--------|-------------|---|---------------------------------------|---|-----------|---|----------------|
| 1 | 52 x 38.26% | = | 19.89 | x | 1.00 | = | 19.89 |
| 2 | 52 x 15.59% | = | 8.11 | x | 1.25 | = | 10.14 |
| 3 | 52 x 13.46% | = | 7.00 | x | 2.00 | = | 14.00 |
| Totals | 52 x 67.31% | | Total weighted JSA/IS/UC Units | | | | 44.03 |

| | | | |
|-----------------------------------------------------------------------------------------------------|-----------------|---|---------------|
| As a Band 3 school it receives an additional £106.66 per weighted JSA/IS/UC/FSME unit (FTE basis) = | 44.03 x £106.66 | = | £4,696 |
|-----------------------------------------------------------------------------------------------------|-----------------|---|---------------|

EXAMPLE 2

A Primary school has a total pupil count of 120, with 45 pupils entitled to free school meals (37.50%). The school will receive Social Deprivation funding of £29,288 as outlined in the earlier example.

Additionally, it receives its share of the additional (£5.5m) fund based on the calculated values shown in the tables above.

| | | | | | Weighting | | Weighted Units |
|--------|--------------|---|----------------------------------|---|-----------|---|----------------|
| 1 | 120 x 28.39% | = | 34.07 | x | 1.00 | = | 34.07 |
| 2 | 120 x 9.11% | = | 10.93 | x | 1.25 | = | 13.66 |
| Totals | 120 x 37.50% | | Total weighted FSME Units | | | | 47.73 |

| |
|------------------------------------------------------------------------------------------------------------------|
| As a Band 2 school it receives an additional £137.01 per weighted FSME unit = 47.73 x £137.01 = £6,539 |
|------------------------------------------------------------------------------------------------------------------|

Small Schools Support Factor

| Primary Schools | Total funding distributed | % Formula |
|-----------------|---------------------------|--------------|
| Total | £22,484,516 | 3.60% |

Relevant Salary - Point 1 of the Teachers' Upper Pay Scale (£38,216 at Oct 2022), increased to reflect employee and employers contributions (35.62%).

| | |
|-----------------------------------------------------------------|----------------|
| Relevant Salary to be used for the Small Schools Support Factor | £51,829 |
|-----------------------------------------------------------------|----------------|

Primary Schools

| | |
|--------------------------------------------------------|------------------|
| 1.0 x Relevant Salary (maximum support) | £51,829 |
| FTE pupil number at which maximum support is allocated | 100 |
| FTE pupil number at which support tapers to zero | 300 |
| Adjustment in funding per FTE pupil from 101 to 299 | - £259.14 |

EXAMPLE

A primary school with a pupil count of 175 will receive funding as follows:

| FTE pupils | Funding up to maximum of 100 pupils | Pupils above 100 | Reduced funding per pupil over 100 | Funding |
|----------------------|-------------------------------------|------------------|------------------------------------|--------------------|
| | £51,829 | | | = £51,829 |
| 175 | | 75 | x - £259.14 | = - £19,436 |
| Total funding | | | | £32,393 |

Foundation Stage Factor

| Primary Schools | Total funding distributed | % Formula |
|-----------------|---------------------------|--------------|
| Total | £22,860,362 | 3.66% |

Funding allocated to primary schools with Year 1 and/or Year 2 pupils enrolled, to provide support for the delivery of the Foundation Stage of the primary curriculum. Primary schools that have a combined Year 1 and Year 2 enrolment of up to 10 pupils will be allocated a minimum lump sum of £12,000, with an additional amount of £350.45 allocated thereafter for each pupil above 10 in the combined Year 1 and Year 2 cohort.

EXAMPLE 1

A primary school has a total enrolment of 220 pupils (Years 1-7), of whom 29 are in Year 1 and 28 are Year 2 pupils = combined Y1 & Y2 enrolment of 57. The school will receive:

| | | |
|--------------------------------------|--------------|------------------|
| Yr 1 & 2 combined cohort | 57 | Funding |
| Minimum Lump sum for up to 10 pupils | £12,000 | = £12,000 |
| Funding per pupil above 10 | 47 x £350.45 | = £16,471 |
| Total Funding | | = £28,471 |

EXAMPLE 2

A primary school has a total enrolment of 160 FTE pupils, including an Irish-medium Unit with 46 FTE pupils. Within the overall cohort of 33 pupils in year groups 1 & 2, there are 17 in the host primary school (9 in Year 1 and 8 in Year 2), and 16 in the Irish-medium Unit (8 in Year 1 and 8 in Year 2). The school will receive funding in respect of the host school and the Irish-medium Unit as follows:

| | | |
|--------------------------------------------|-------------|------------------|
| Primary school Yr 1 & 2 combined cohort | 17 | Funding |
| Minimum Lump sum for up to 10 pupils | £12,000 | = £12,000 |
| Funding per pupil above 10 | 7 x £350.45 | = £2,453 |
| Funding for pupils in the primary school | | = £14,453 |

| | | |
|-----------------------------------------------|-------------|------------------|
| Irish-medium Unit Yr 1 & 2 combined cohort | 16 | Funding |
| Minimum Lump sum for up to 10 pupils | £12,000 | = £12,000 |
| Funding per pupil above 10 | 6 x £350.45 | = £2,103 |
| Funding for pupils in the Irish-medium Unit | | = £14,103 |
| Total Funding | | = £28,556 |

Primary Principals' Release Time factor

| Primary Schools | Total funding distributed | % Formula |
|-----------------|---------------------------|--------------|
| Total | £7,123,407 | 1.14% |

Funding allocated to smaller primary schools, to provide resources to help ensure that Principals of these schools have at least two days per week release from teaching duties. This release from classroom duties will allow them to concentrate on their leadership, management and administrative duties. Primary schools with enrolments of up to 100 pupils will receive the maximum lump sum amount of £16,420 tapering to zero at 300 pupils.

| | |
|--------------------------------------------------------|----------|
| Maximum support | £16,420 |
| FTE pupil number at which maximum support is allocated | 100 |
| FTE pupil number at which support tapers to zero | 300 |
| Adjustment in funding per FTE pupil from 101 to 299 | - £82.10 |

EXAMPLE

A primary school has a total primary FTE pupil enrolment of 125, and will receive funding as follows:

| FTE pupils | Funding up to maximum of 100 pupils | Pupils above 100 | Reduced funding per pupil over 100 | Funding |
|----------------------|-------------------------------------|------------------|------------------------------------|----------------|
| | £16,420 | | | = £16,420 |
| 125 | | 25 | x -£82.10 | = -£2,053 |
| Total funding | | | | £14,367 |

EXAMPLE

A primary school has a total FTE pupil enrolment of 290, of whom 26 FTE pupils are in a Nursery Class, and 32 FTE pupils are enrolled in an Irish-medium Unit. Pupils in Nursery Classes and Irish-medium units are discounted in the pupil count, giving a total eligible primary enrolment of 232. The school will receive funding as follows:

| Eligible FTE pupils | Funding up to maximum of 100 pupils | Pupils above 100 | Reduced funding per pupil over 100 | Funding |
|----------------------|-------------------------------------|------------------|------------------------------------|---------------|
| | £16,420 | | | = £16,420 |
| 232 | | 132 | x -£82.10 | = -£10,837 |
| Total funding | | | | £5,583 |

Administrative Costs Factor

Applies only to grant-maintained integrated primary schools.

| | |
|-----------------------------------------------|-----------------|
| Minimum basic allocation up to 100 FTE pupils | £14,000 |
| Maximum allocation | £150,000 |
| Allocation per FTE pupil above minimum | £120.00 |
| Total funding distributed | £871,180 |
| % of Formula | 0.14% |

EXAMPLE

A GMI primary school with a pupil count of 250 will receive:

| | FTE pupils | Pupils in excess of 100 | Amount per pupil above 100 | Funding |
|----------------------|------------|-------------------------|----------------------------|----------------|
| Minimum allocation | | | | = £14,000 |
| | 250 | 150 | x £120.00 | = £18,000 |
| Total funding | | | | £32,000 |

Teachers Salary Protection Factor

Schools will receive a compensatory amount for above average salary costs taking account of the number of teachers employed and the extent to which the school's salary bill is above average for the phase. Compensation is payable at 100% of the above average costs for schools of 4 teachers or less, tapering to 10% of the above average costs for schools of 30 teachers or more.

| | Teachers | Compensation % |
|-----------------------------------------------|-------------------|----------------|
| Maximum compensation | 4 or less | 100.00% |
| Minimum compensation | 30 or more | 10.00% |
| % Reduction for each teacher above 4 up to 30 | | - 3.462% |
| Total funding distributed | £4,891,787 | |
| % of Formula | 0.78% | |

Average Teacher Salary costs

| | |
|--------------------------|----------------|
| Nursery schools | £65,192 |
| Primary & Infant schools | £59,399 |

EXAMPLE 1

A primary school with 10 teachers and average salary costs of £60,282 will receive:

a) Calculation of above average salary costs

| | Average salary | Teachers | Annual total |
|-----------------------------------------|----------------|----------|---------------|
| School | £60,282 | 10 | £602,820 |
| Phase | £59,399 | 10 | £593,990 |
| Total above average salary costs | | | £8,830 |

b) Compensation based on above average salary costs relative to teacher numbers

| | Teachers | Compensation |
|--------------------------------------|-------------|---------------|
| Maximum compensation | 4 or less | 100% |
| % Reduction for each teacher above 4 | 6 x -3.462% | - 20.77% |
| Compensation % | | 79.23% |

Calculating the amount due

| Total above average salary costs | Compensation % | Funding |
|----------------------------------|----------------|-----------------|
| £8,830 | x 79.23% | = £6,996 |

Support for Irish-medium Schools and Units

| | |
|-------------------------------------------------------------------------------------|-----------------|
| Total (Primary IM curricular support + IM Unit Administrative costs) funding | £866,102 |
| % of Formula | 0.14% |

Curricular Support

| | |
|------------------------------------------------------------|-----------|
| Nursery & Primary AWPU cash value | £2,356.83 |
| Weight applied to cash value per primary phase pupil | 0.055 |
| Funding per primary phase pupil (Schools and Units) | £129.63 |

EXAMPLE

An Irish-medium primary school with 80 pupils will receive:

| Pupils | Funding per pupil | Funding |
|--------|-------------------|------------------|
| 80 | x £129.63 | = £10,370 |

Administrative Support for Irish-medium Units

Relevant Salary - Point M6 of the Teachers' Main Pay Scale (£35,277, Oct 2022), increased to reflect employee and employers' contributions (35.34%)

| | |
|---------------------------------------------------------------------------------|----------------|
| Relevant Salary to be used for Irish-medium Units Administrative Support Factor | £47,744 |
|---------------------------------------------------------------------------------|----------------|

Primary Schools

| | |
|-------------------------------------------------------------------------|--------------------|
| 1.1 x Relevant Salary (maximum support) | £52,518 |
| 1 – 50 pupils 50% of maximum support | £26,259 |
| 51 to 100 pupils £26,259 + (£525.18 per pupil in excess of 50) | £26,784 to £52,518 |
| 101 to 300 pupils £52,518 – (£262.59 per pupil in excess of 100) | £52,518 to zero |

EXAMPLE

A primary school with an Irish-medium unit consisting of 95 pupils will receive:

| | Pupils in excess of 50 | Funding per pupil | Funding |
|--------------------------------------|------------------------|-------------------|----------------|
| Allocation for up to 50 pupils | | | = £26,259 |
| Allocation per pupil in excess of 50 | 45 | x £525.18 | = £23,633 |
| Total funding | | | £49,892 |

Support for Children of Service Personnel Factor

| | |
|-----------------------------------|-----------------|
| Nursery & Primary AWPU cash value | £2,356.83 |
| Weight applied to cash value | 0.20 |
| Funding per pupil | £471.37 |
| Total funding distributed | £176,291 |
| % of Formula | 0.03% |

EXAMPLE

A primary school with 25 pupils who are children of Service Personnel will receive:

| Number of Service Personnel pupils | Weighted cash value | Funding |
|------------------------------------|---------------------|----------------|
| 25 | x £471.37 | = £11,784 |
| Total funding | | £11,784 |

Support for Children of the Traveller Community Factor

(Including Roma children)

| | |
|-----------------------------------|-------------------|
| Nursery & Primary AWPU cash value | £2,356.83 |
| Weight applied to cash value | 0.50 |
| Funding per pupil | £1,178.42 |
| Total funding distributed | £1,578,486 |
| % of Formula | 0.25% |

EXAMPLE

A primary school with 8 full-time pupils from the Traveller Community will receive:

| Number of children of the Traveller Community | Weighted cash value | Funding |
|-----------------------------------------------|---------------------|---------------|
| 8 | x £1,178.42 | = £9,427 |
| Total funding | | £9,427 |

Support for Children Looked After

| | |
|-----------------------------------|-------------------|
| Nursery & Primary AWPU cash value | £2,356.83 |
| Weight applied to cash value | 0.50 |
| Funding per pupil | £1,178.42 |
| Total funding distributed | £1,708,701 |
| % of Formula | 0.27% |

EXAMPLE

A primary school with 2 Children Looked After will receive:

| Number of Children Looked After | Weighted cash value | Funding |
|---------------------------------|---------------------|---------------|
| 2 | x £1,178.42 | = £2,357 |
| Total funding | | £2,357 |

Support for Newcomer Pupils

| | |
|-----------------------------------|--------------------|
| Nursery & Primary AWPU cash value | £2,356.83 |
| Weight applied to cash value | 0.50 |
| Funding per pupil | £1,178.42 |
| Total funding distributed | £16,899,640 |
| % of Formula | 2.71% |

EXAMPLE

A primary school with 6 Newcomer pupils will receive:

| Number of Newcomer pupils | Weighted cash value | Funding |
|---------------------------|---------------------|---------------|
| 6 | x £1,178.42 | = £7,071 |
| Total funding | | £7,071 |

Special Units Factor

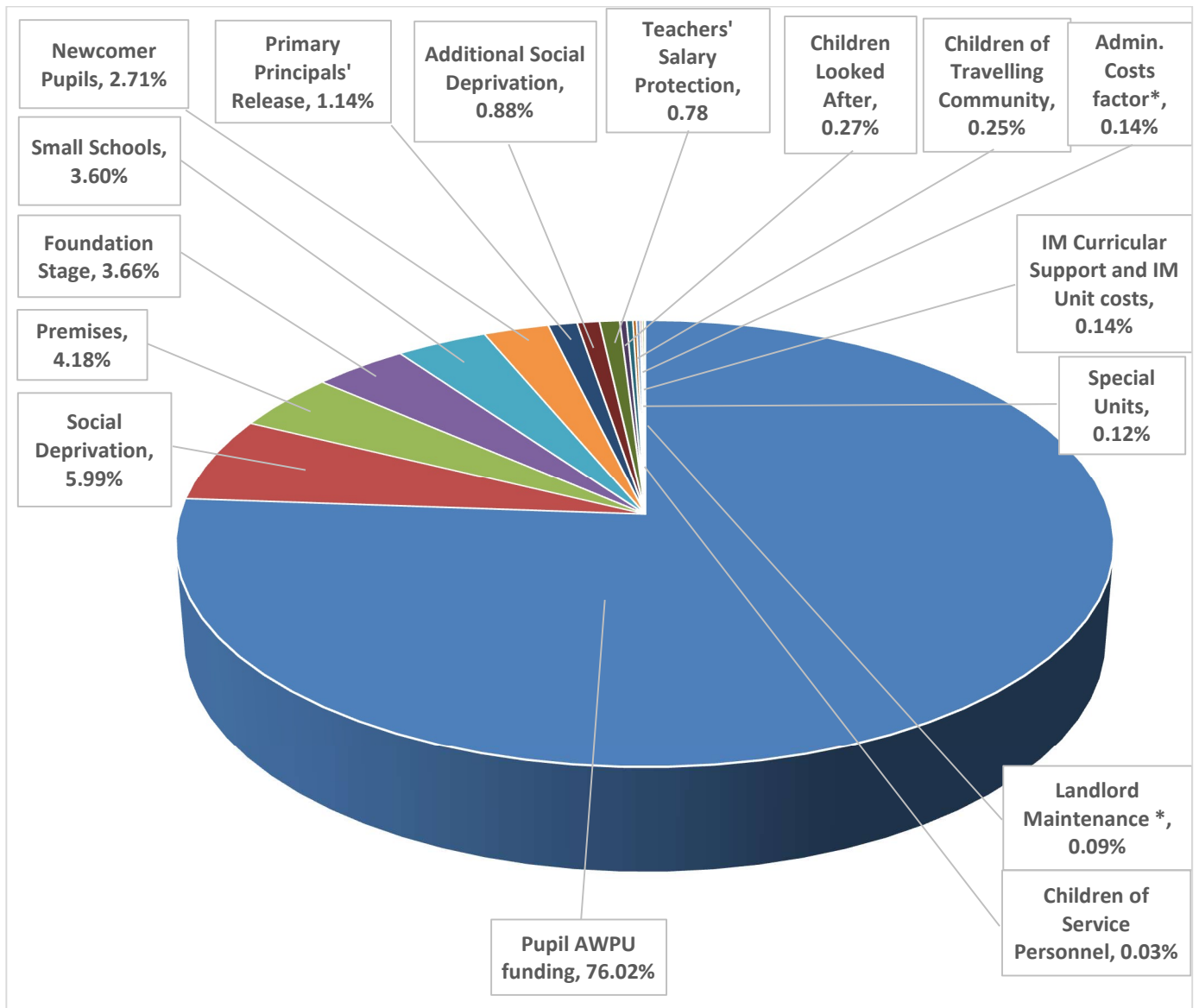
| | |
|----------------------------------|-----------------|
| Lump sum funding per Unit | £3,000 |
| Total funding distributed | £729,000 |
| % of Formula | 0.12% |

EXAMPLE

A school with 2 Special Units will receive:

| Number of Special Units | Lump sum | Funding |
|-------------------------|----------|---------------|
| 2 | x £3,000 | = £6,000 |
| Total funding | | £6,000 |

ANNEX G(i) Nursery & Primary formula Distribution 2023-24



* Applies to GMI primary only

NURSERY & PRIMARY

| Funding Factor | Funding £000's | % Formula |
|---------------------------------------------------------------------------------------|---------------------------|----------------------|
| Pupil AWPU funding | 474,722 | 76.02 |
| Social Deprivation | 37,391 | 5.99 |
| Premises | 26,108 | 4.18 |
| Foundation Stage | 22,860 | 3.66 |
| Small Schools | 22,485 | 3.60 |
| Newcomer Pupils | 16,900 | 2.71 |
| Primary Principals' Release | 7,123 | 1.14 |
| Additional Social Deprivation | 5,500 | 0.88 |
| Teachers' Salary Protection | 4,892 | 0.78 |
| Children Looked After | 1,709 | 0.27 |
| Children of Travelling Community | 1,578 | 0.25 |
| Admin. Costs factor* | 871 | 0.14 |
| IM Curricular Support and IM Unit costs | 866 | 0.14 |
| Special Units | 729 | 0.12 |
| Landlord Maintenance * | 541 | 0.09 |
| Children of Service Personnel | 176 | 0.03 |
| TOTAL Revised Funding distributed to Nursery & Primary schools 2023-24 | 624,451 | 100.00 |

Note: may not total due to rounding

** Applies to GMI primary only*

ANNEX H POST-PRIMARY funding stream – weights, values and examples 2023-24

2023-24 Funding Allocation

| | |
|----------------------------------------------------------------------|---------------------|
| TOTAL CFF ALLOCATIONS FOR POST-PRIMARY SCHOOLS IN 2023-24 | £764,827,724 |
|----------------------------------------------------------------------|---------------------|

ALL worked examples rounded to nearest £ and percentages rounded for illustration

| | Revised 2022-23 CFF | 2023-24 CFF | Variance |
|-----------------|--------------------------------|--------------------|-----------------|
| ASB | £755,340,779 | £764,827,724 | £9,487,045 |
| AWPU Cash Value | £2,414.4296 | £2,414.4296 | £0.00 |

Post-primary Age Weighted Pupil Units (AWPU) Factor

| Post-primary AWPU Cash value | Total funding distributed through Pupil AWPU Funding | % FORMULA distributed through the Pupil AWPU Funding |
|------------------------------|------------------------------------------------------|------------------------------------------------------|
| £2,414.4296 | £660,498,775 | 86.36% |

AWPU Weights

| | |
|---------------------------------------------------|------|
| Preparatory Department pupils primary years 1 – 7 | 0.27 |
|---------------------------------------------------|------|

Post-primary

| | |
|-------------------------------------------|------|
| Post-primary years 8 - 12 | 1.68 |
| Post-primary years 13 – 14 ⁽²⁾ | 2.18 |

| | |
|----------------------------------------------------------------|-------|
| Post-primary Special Unit pupils years 8-14 ^{(1) (2)} | 1.28 |
| Senior High School years 11-12 | 1.848 |

(1) The cost of approved teaching and non-teaching staff in Special Units attached to schools will be met by the Funding Authority outside of the Funding Formula. This arrangement is reflected in a reduced AWPU weighting for pupils in Special Units. Schools also receive a lump sum of £3,000 for each Special Unit.

(2) Includes Year 15 pupils not zero-rated

EXAMPLE 1

A controlled grammar school of 420 pupils with a Preparatory Department of 50 pupils

| | Pupils | | AWPU weighting | = | No. of AWPU's | | Post-primary AWPU cash value | = | Funding |
|------------|--------|---|----------------|---|----------------------|---|------------------------------|---|-------------------|
| Prep Dept. | 50 | X | 0.27 | = | 13.5 | X | £2,414.43 | = | £32,595 |
| Y8 - Y12 | 350 | X | 1.68 | = | 588 | X | £2,414.43 | = | £1,419,685 |
| Y13 - Y14 | 70 | X | 2.18 | = | 152.6 | X | £2,414.43 | = | £368,442 |
| | | | | | Total Funding | | | = | £1,820,722 |

Premises Factor

The amount per square metre used to determine the total funding allocated under the Premises Factor in 2023-24 is £10.77

| | Percentage split of total funding | Cash value | Total funding distributed | % of Formula |
|---------------|-----------------------------------|------------|---------------------------|--------------|
| Size element | 40% | £8.62 | £16,178,453 | |
| Pupil element | 60% | £157.41 | £24,267,680 | |
| Total | | | £40,446,133 | 5.29% |

EXAMPLE

A post-primary school with a premises area of 2,225 square metres and a total pupil count of 317 will be allocated funding as follows

| Post-primary | FTE pupils | Metre ² | Cash value | Funding |
|----------------------|------------|--------------------|------------|----------------|
| Size element | | 2,225 | x £8.62 | = £19,180 |
| Pupil element | 317 | | x £157.41 | = £49,899 |
| Total funding | | | | £69,079 |

Landlord Maintenance Factor

[Applies only to voluntary grammar and GMI secondary schools].

| VG & GMI post-primary schools | |
|------------------------------------------|-------------------|
| Amount per metre ² | £13 |
| Total funding distributed | £9,774,202 |
| % of Formula | 1.28% |

EXAMPLE

A GMI secondary school with a premises area of 3,000 square metres will be allocated funding as follows:

| Metre ² | Cash value per metre ² | Funding |
|--------------------|-----------------------------------|------------------|
| 3,000 | x £13 | = £39,000 |

Targeting Social Need (TSN) Factor

Funding is distributed under the Social Deprivation and Educational Attainment elements of the TSN Factor.

| | |
|----------------------------------------------|--------------------|
| Social Deprivation funding | £17,005,744 |
| Additional Social Deprivation funding | £4,500,000 |
| Educational Attainment Funding | £10,993,781 |
| Total TSN funding distributed | £32,499,525 |
| % of Formula | 4.25% |

Social Deprivation

| All Post-primary Schools | |
|----------------------------------|--------------------|
| Average FSME % | 25.49% |
| Mid-point FSME % | 35.28% |
| Total funding distributed | £17,005,744 |

Weighted FSME bandings for Post-primary Schools

| Band | Weight | % FSME | Cash value |
|------|--------|---------------------------|------------|
| 1 | 1.00 | up to 25.49% | £379.18 |
| 2 | 1.25 | above 25.49% up to 35.28% | £473.97 |
| 3 | 2.00 | above 35.28% | £758.36 |

EXAMPLE 1

A post-primary school has a pupil count of 400, with 30 pupils entitled to free school meals (7.5%). The school will receive funding for these pupils as follows:

| Band | FSME % | FSME pupils | Cash value | Funding |
|------|------------|----------------------|------------|----------------|
| 1 | 400 x 7.5% | = 30 | x £379.18 | = £11,375 |
| | | Total funding | | £11,375 |

EXAMPLE 2

A post-primary school has a pupil count of 800, with 240 pupils entitled to free school meals (30%). The school will be allocated funding for a proportion of pupils up to the average percentage as set out at Band 1 as well as funding for the proportion of pupils above the average percentage as set out in Band 2:

| Band | FSME % | FSME pupils | Cash value | Funding |
|---------------|--------------|-------------|----------------------|----------------|
| 1 | 800 x 25.49% | = 203.92 | x £379.18 | = £77,322 |
| 2 | 800 x 4.51% | = 36.08 | x £473.97 | = £17,101 |
| Totals | 30% | 240 | Total funding | £94,423 |

EXAMPLE 3

A post-primary school has a pupil count of 900, with 495 pupils entitled to free school meals (55%). The school will be allocated funding across the 3 Bands as follows:

| Band | FSME % | | FSME pupils | | Cash value | | Funding |
|--------|--------------|---|-------------|---|----------------------|---|-----------------|
| 1 | 900 x 25.49% | = | 229.41 | x | £379.18 | = | £86,988 |
| 2 | 900 x 9.79% | = | 88.11 | x | £473.97 | = | £41,762 |
| 3 | 900 x 19.72% | = | 177.48 | x | £758.36 | = | £134,594 |
| Totals | 55% | | 495 | | Total funding | | £263,344 |

EDUCATIONAL ATTAINMENT

Funding under this element is distributed on the basis of Key Stage 2 (Key Stage 3 for Senior High schools) results for English & Maths for intake years to provide a Key Stage weighted percentage.

| All Post-Primary | |
|------------------------------------|--------------------|
| Funding per Key Stage Funding Unit | £1,037.99 |
| Total funding distributed | £10,993,781 |

EXAMPLE

Calculating Key Stage weighted percentage

A post-primary school with a total pupil count of 475 (300 in Y8-Y12 mainstream and 175 in Y13-Y15), has Key Stage 2 intake results for 70 pupils in both English and Maths as follows:

| Level | Results | Weight | Key Stage weighted |
|---------------------|---------|--------|--------------------|
| At or below level 1 | 1 | 6 | 6 |
| Level 2 | 3 | 3 | 9 |
| Level 3 | 21 | 2 | 42 |
| Level 4 | 115 | 0 | 0 |
| Totals | 140 | - | 57 |

The school's Key Stage 2 weighted percentage will be:

| Level | | Key Stage weighted |
|---------------------------------------------------------------------------------------------------------------------------------------|---|--------------------|
| Total weighted score for all pupils achieving below level 4 | = | 57 |
| Divided by the score if all pupils had achieved results at or below level 1 (i.e. 70 pupils x 2 scores x 6 for the maximum weighting) | = | 840 |
| Key Stage 2 weighted percentage | | 6.79% |

Note: 6.79% figure rounded for illustration, actual % score used for funding

Calculating the amount due

| FTE pupils | | KS weighted % for school | | Cash value | Funding |
|------------|---|--------------------------|---|----------------------|----------------|
| 475 | x | 6.79% | x | £1,037.99 | = £33,478 |
| | | | | Total funding | £33,478 |

ADDITIONAL SOCIAL DEPRIVATION

| | |
|----------------------------------|-------------------|
| Total funding distributed | £4,500,000 |
| % of Formula | 0.59% |

ALL funding under the additional social deprivation funding element directed to Band 3 post-primary schools.

Additional TSN Amount per Weighted FSM in Band 3 Schools = **£205.81**

EXAMPLE 1

A post-primary school has a pupil count of 800, with 240 pupils entitled to free school meals (30%). As the school is a Band 2 school (below the 35.28% threshold for Band 3 schools in 2023-24), it does not receive any funding from the Additional Social Deprivation fund.

EXAMPLE 2

A post-primary school has a pupil count of 900, with 495 pupils entitled to free school meals (55%). This is a Band 3 school and as such it also receives a share from the Additional Social Deprivation funding.

Across all Band 3 schools, the combined weighted FSME units are divided into the total fund available (£4,500,000 in 2023-24) to produce a cash value (£205.81) for distribution of shares to the relevant Band 3 schools, on the basis of each school's weighted FSME, e.g.:

| Band | FSME % | | FSME pupils | | Weight | | Weighted FSME units |
|----------------------------|--------------|---|-------------|---|--------|---|---------------------|
| 1 | 900 x 25.49% | = | 229.41 | x | 1.00 | = | 229.41 |
| 2 | 900 x 9.79% | = | 88.11 | x | 1.25 | = | 110.14 |
| 3 | 900 x 19.72% | = | 177.48 | x | 2.00 | = | 354.96 |
| Total weighted FSME | | | | | | | 694.51 |

As a Band 3 school it receives an additional £205.81 per weighted FSME unit =

| |
|------------------------------------|
| 694.51 X £205.81 = £142,937 |
|------------------------------------|

Small Schools Support Factor

| Post-primary schools | Total funding distributed | % Formula |
|----------------------|---------------------------|--------------|
| Total | £4,108,878 | 0.54% |

Relevant Salary - Point 1 of the Teachers' Upper Pay Scale (£38,216, Oct 2022), increased to reflect employee and employers contributions (35.62%).

| | |
|-----------------------------------------------------------------|----------------|
| Relevant Salary to be used for the Small Schools Support Factor | £51,829 |
|-----------------------------------------------------------------|----------------|

Post-primary Schools

| | |
|--------------------------------------------------------|-----------------|
| 3.4 x Relevant Salary | £176,219 |
| FTE pupil number at which maximum support is allocated | 200 |
| FTE pupil number at which support tapers to zero | 550 |
| Adjustment in funding per FTE pupil from 201 to 549 | -£503.48 |

EXAMPLE

A post-primary school with a pupil count of 380 will receive funding as follows:

| FTE Pupils | Funding up to maximum of 200 Pupils | Pupils above 200 | Reduced funding per pupil over 200 | Funding |
|----------------------|-------------------------------------|------------------|------------------------------------|-------------------|
| | £176,219 | | | = £176,219 |
| 380 | | 180 | x -£503.48 | = -£90,626 |
| Total funding | | | | £85,593 |

Administrative Costs Factor

Applies only to Voluntary Grammar and GMI secondary schools.

| | |
|-----------------------------------------------|-------------------|
| Minimum basic allocation up to 100 FTE pupils | £14,000 |
| Maximum allocation | £150,000 |
| Allocation per FTE pupil above minimum | £120 |
| Total funding distributed | £7,266,560 |
| % of Formula | 0.95% |

EXAMPLE

A voluntary grammar school with a pupil count of 750 will receive:

| | FTE pupils | Pupils in excess of 100 | Amount per pupil above 100 | Funding |
|----------------------|------------|-------------------------|----------------------------|----------------|
| Minimum allocation | | | | = £14,000 |
| | 750 | 650 | x £120.00 | = £78,000 |
| Total funding | | | | £92,000 |

Teachers Salary Protection Factor

Schools will receive a compensatory amount for above average salary costs taking account of the number of teachers employed and the extent to which the school's salary bill is above average for the phase. Compensation is payable at 100% of the above average costs for schools of 4 teachers or less tapering to 10% of the above average costs for schools of 30 teachers or more.

| | Teachers | Compensation % |
|-----------------------------------------------|------------|-----------------|
| Maximum compensation | 4 or less | 100% |
| Minimum compensation | 30 or more | 10% |
| % Reduction for each teacher above 4 up to 30 | | - 3.462% |
| Total funding distributed | | £891,559 |
| % of Formula | | 0.12% |

Average Teacher Salary costs

| | |
|----------------------|----------------|
| Post-Primary schools | £60,286 |
|----------------------|----------------|

EXAMPLE

A post-primary school with 40 teachers and an average salary of £62,500 will receive:

| | Average salary | Teachers | Annual total |
|-----------------------------------------|----------------|----------|-----------------|
| School salary costs | £62,611 | 40 | £2,504,440 |
| Average for phase | £60,286 | 40 | £2,411,440 |
| Total above average salary costs | | | £ 93,000 |

Calculating the amount due

| Total above average salary | Compensation % | Funding |
|----------------------------|----------------|-----------------|
| £93,000 | x 10% | = £9,300 |

Support for Irish-medium Schools and Units

| | |
|------------------------------------------|-------------------|
| Post-primary pupil IM Curricular support | £843,119 |
| Post-primary IM Unit Admin. support | £369,978 |
| Total Post-primary IM support | £1,213,097 |
| % of Formula | 0.16% |

Curricular Support

| | |
|-----------------------------------------------------------|----------------|
| Post-primary AWPU cash value | £2,414.43 |
| Weight applied to cash value per post-primary phase pupil | 0.2 |
| Funding per post-primary pupil (Schools and Units) | £482.89 |

EXAMPLE

A post-primary school with an Irish-medium unit consisting of 94 pupils will receive:

| Pupils | Funding per pupil | Funding |
|--------|-------------------|------------------|
| 94 | x £482.89 | = £45,392 |

Administrative Support for Irish-medium Units

Relevant Salary - Point M6 of the Teachers' Main Pay Scale (£35,277, Oct 2022), increased to reflect employee and employers' contributions (35.34%)

| | |
|---------------------------------------------------------------------------------|----------------|
| Relevant Salary to be used for Irish-medium Units Administrative Support Factor | £47,744 |
|---------------------------------------------------------------------------------|----------------|

| | |
|--------------------------------------------------------------------------|---------------------|
| 2.9 x Relevant Salary (maximum support) | £138,458 |
| 1 – 100 pupils 50% of maximum support | £69,229 |
| 101 to 200 pupils £69,229+ £692.29 per pupil in excess of 100) | £69,921 to £138,458 |
| 201 to 550 pupils £138,458 – (£395.59 per pupil in excess of 200) | £138,458 to zero |

EXAMPLE

An Irish-medium Unit within a post-primary school with a total of 210 pupils will receive:

| | Pupils in excess of 200 | Reduced funding per pupil over 200 | Funding |
|--------------------------------------|-------------------------|------------------------------------|------------------|
| Allocation for up to 200 pupils | | | = £138,458 |
| Reduction per pupil in excess of 200 | 10 | x -£395.59 | = -£3,956 |
| Total funding | | | £134,502 |

Support for Children of Service Personnel Factor

| | |
|----------------------------------|-----------------|
| Post-primary AWPU cash value | £2,414.43 |
| Weight applied to cash value | 0.2 |
| Funding per pupil | £482.89 |
| Total funding distributed | £102,372 |
| % of Formula | 0.01% |

EXAMPLE

A post-primary school with 25 pupils who are children of Service Personnel will receive:

| Number of Service Personnel pupils | Weighted cash value | Funding |
|------------------------------------|---------------------|----------------|
| 25 | x £482.89 | = £12,072 |
| Total funding | | £12,072 |

Support for Children of the Traveller Community Factor

(Including Roma children)

| | |
|----------------------------------|-----------------|
| Post-primary AWPU cash value | £2,414.43 |
| Weight applied to cash value | 0.50 |
| Funding per pupil | £1,207.22 |
| Total funding distributed | £778,654 |
| % of Formula | 0.10% |

EXAMPLE

A post-primary school with 8 pupils from the Traveller Community will receive:

| Number of children of the Traveller Community | Weighted cash value | Funding |
|-----------------------------------------------|---------------------|---------------|
| 8 | x £1,207.22 | = £9,658 |
| Total funding | | £9,658 |

Support for Children Looked After

| | |
|----------------------------------|-------------------|
| Post-primary AWPU cash value | £2,414.43 |
| Weight applied to cash value | 0.50 |
| Funding per pupil | £1,207.22 |
| Total funding distributed | £1,495,739 |
| % of Formula | 0.20% |

EXAMPLE

A post-primary school with 4 Children Looked After will receive:

| Number of Children Looked After | Weighted cash value | Funding |
|---------------------------------|---------------------|---------------|
| 4 | x £1,207.22 | = £4,829 |
| Total funding | | £4,829 |

Support for Newcomer Pupils

| | |
|----------------------------------|-------------------|
| Post-primary AWPU cash value | £2,414.43 |
| Weight applied to cash value | 0.50 |
| Funding per pupil | £1,207.22 |
| Total funding distributed | £5,326,232 |
| % of Formula | 0.70% |

EXAMPLE

A post-primary school with 6 Newcomer pupils will receive:

| Number of Newcomer pupils | Weighted cash value | Funding |
|---------------------------|---------------------|---------------|
| 6 | x £1,207.22 | = £7,243 |
| Total funding | | £7,243 |

Special Units Factor

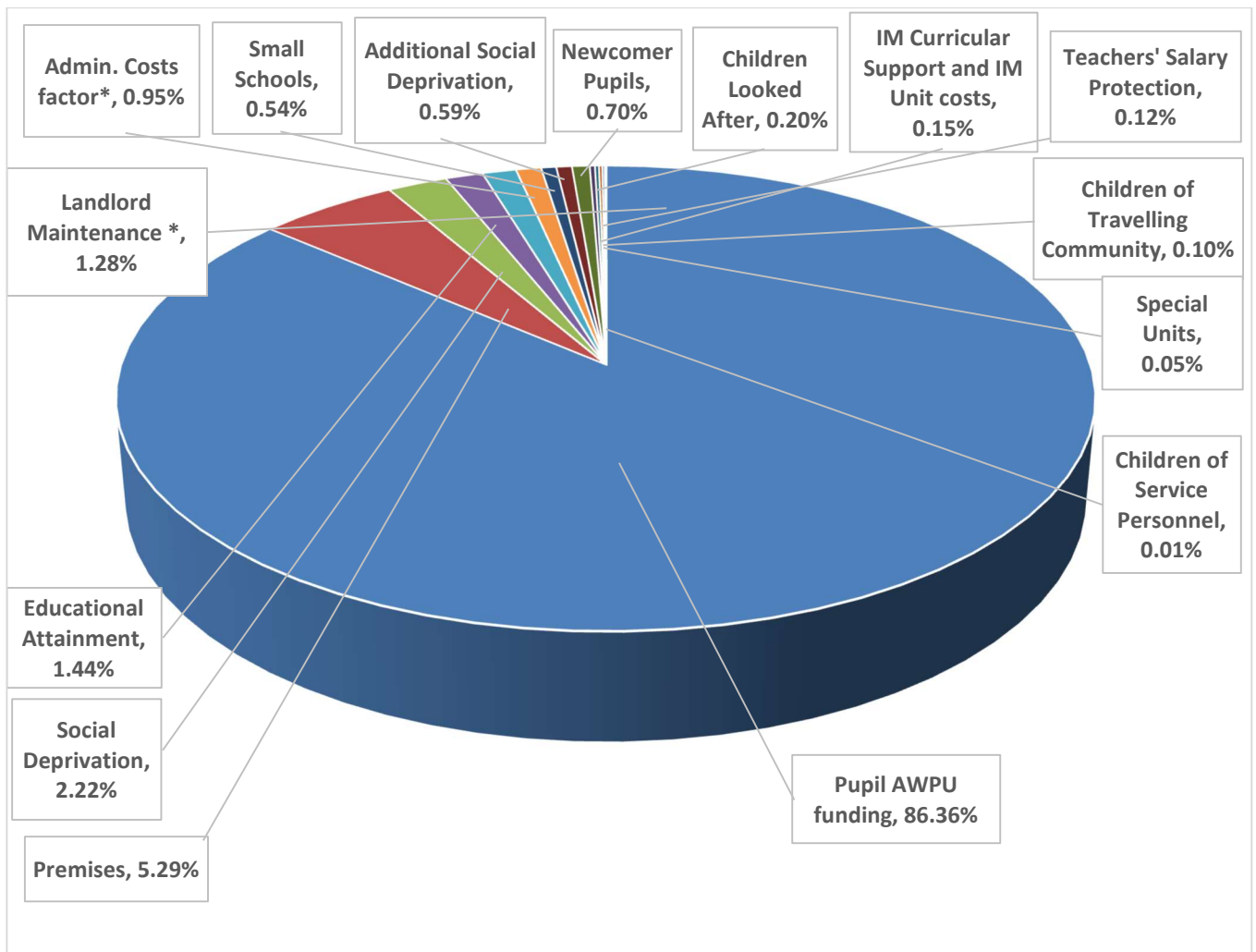
| | |
|----------------------------------|-----------------|
| Lump sum funding per Unit | £3,000 |
| Total funding distributed | £426,000 |
| % of Formula | 0.06% |

EXAMPLE

A post-primary school with 2 Special Units will receive:

| Number of Special Units | Lump sum | Funding |
|-------------------------|----------|---------------|
| 2 | x £3,000 | = £6,000 |
| Total funding | | £6,000 |

ANNEX H (i) Post-primary formula Distribution 2023-24



* Applies to VG schools and GMI Secondary schools only

Post-primary

| Funding Factor | Funding £000's | % Formula |
|----------------------------------------------------------------------|-------------------|---------------|
| Pupil AWPU funding | 660,499 | 86.36 |
| Premises | 40,446 | 5.29 |
| Social Deprivation | 17,006 | 2.22 |
| Educational Attainment | 10,994 | 1.44 |
| Landlord Maintenance * | 9,774 | 1.28 |
| Admin. Costs factor* | 7,267 | 0.95 |
| Newcomer Pupils | 5,326 | 0.70 |
| Additional Social Deprivation | 4,500 | 0.59 |
| Small Schools | 4,109 | 0.54 |
| Children Looked After | 1,496 | 0.20 |
| IM Curricular Support and IM Unit costs | 1,213 | 0.15 |
| Teachers' Salary Protection | 891 | 0.12 |
| Children of Travelling Community | 779 | 0.10 |
| Special Units | 426 | 0.05 |
| Children of Service Personnel | 102 | 0.01 |
| TOTAL Funding distributed to Post-primary schools 2023-24 | 764,828 | 100.00 |

* Applies to VG schools and GMI Secondary schools only

Annex I FUNDING COMPARISON: 2022-23 TO Revised 2023-24

| TOTAL FUNDING DISTRIBUTED | 2022-23 | 2023-24 | Change | % change |
|------------------------------|------------------|------------------|--------------|-------------|
| | £000's | £000's | £000's | |
| Nursery schools | 20,989 | 20,972 | -17 | -0.08 |
| Primary schools * | 607,015 | 603,479 | -3,536 | -0.58 |
| Post-primary schools ** | 755,341 | 764,828 | 9,487 | 1.26 |
| FUNDING TOTAL | 1,383,345 | 1,389,279 | 5,934 | 0.43 |

Notes:

* includes nursery classes within primary schools

** includes Preparatory Department pupils in grammar schools

FORMULA FUNDING BY FACTOR

| Pupil AWPU funding | 2022-23 | 2023-24 | Change | % change |
|-------------------------|----------------------|----------------------|------------------|-------------|
| | £ | £ | £ | |
| Nursery schools | 17,645,431 | 17,621,912 | -23,519 | -1.13 |
| Primary schools | 459,881,968 | 457,100,167 | -2,781,800 | -0.60 |
| Post-primary schools | 651,350,844 | 660,498,775 | 9,147,931 | 1.40 |
| PUPIL AWPU Total | 1,128,878,242 | 1,135,220,854 | 6,342,612 | 0.56 |

| Premises Area funding | 2022-23 | 2023-24 | Change | % change |
|----------------------------|-------------------|-------------------|---------------|-------------|
| | £ | £ | £ | |
| Nursery schools | 281,540 | 279,625 | -1,915 | -0.68 |
| Primary schools | 10,151,560 | 10,163,679 | 12,119 | 0.12 |
| Post-primary schools | 16,122,434 | 16,178,453 | 56,019 | 0.35 |
| PREMISES Area Total | 26,555,534 | 26,621,757 | 66,223 | 0.25 |

| Premises FTE Pupil funding | 2022-23 | 2023-24 | Change | % change |
|-------------------------------|-------------------|-------------------|---------------|-------------|
| | £ | £ | £ | |
| Nursery Schools | 415,339 | 417,145 | 1,806 | 0.43 |
| Primary schools | 15,234,311 | 15,247,811 | 13,500 | 0.09 |
| Post-primary schools | 24,183,651 | 24,267,680 | 84,029 | 0.35 |
| PREMISES FTE Total | 39,833,301 | 39,932,636 | 99,335 | 0.25 |

| Premises Overall funding | 2022-23 | 2023-24 | Change | % change |
|--------------------------|-------------------|-------------------|----------------|--------------|
| | £ | £ | £ | |
| Nursery schools | 696,878 | 696,769 | -109 | -0.02% |
| Primary schools | 25,385,872 | 25,411,490 | 25,619 | 0.10% |
| Post-primary schools | 40,306,085 | 40,446,133 | 140,048 | 0.35% |
| PREMISES TOTALS | 66,388,835 | 66,554,393 | 165,558 | 0.25% |

TSN

| SOCIAL DEPRIVATION | 2022-23 | 2023-24 | Change | % change |
|--------------------------------------|-------------------|-------------------|-------------------|---------------|
| | £ | £ | £ | |
| Nursery schools | 1,619,935 | 1,612,544 | -7,391 | -0.46% |
| Primary schools | 37,006,998 | 35,778,117 | -1,228,881 | -3.32% |
| Post-primary schools | 17,285,619 | 17,005,744 | -279,874 | -1.62% |
| Educational Attainment | | | | |
| Post-primary schools | 10,750,775 | 10,993,781 | 243,005 | 2.26 |
| ADDITIONAL Social Deprivation | | | | |
| Nursery schools | 211,996 | 218,233 | 6,237 | 2.94% |
| Primary schools | 5,288,003 | 5,281,767 | -6,237 | -0.12% |
| Post-primary schools | 4,500,000 | 4,500,000 | 0 | 0.00% |
| TSN Totals | | | | |
| Nursery schools | 1,831,931 | 1,830,778 | -1,154 | -0.06% |
| Primary schools | 42,295,001 | 41,059,883 | -1,235,118 | -2.92% |
| Post-primary schools | 32,536,394 | 32,499,525 | -36,869 | -0.11% |
| TSN TOTAL | 76,663,326 | 75,390,186 | -1,273,140 | -1.66% |

| Small Schools Support | 2022-23 | 2023-24 | Change | % change |
|-----------------------|-------------------|-------------------|-----------------|--------------|
| | £ | £ | £ | |
| Primary schools | 22,595,643 | 22,484,516 | -111,127 | -0.49 |
| Post-primary schools | 4,349,907 | 4,108,878 | -241,029 | -5.54 |
| Total SSSF | 26,945,550 | 26,593,394 | -352,156 | -1.31 |

| Foundation Stage | 2022-23 | 2023-24 | Change | % change |
|-------------------------|-------------------|-------------------|-----------------|--------------|
| | £ | £ | £ | |
| Primary schools | 23,320,237 | 22,860,362 | -459,875 | -1.97 |

| Primary Principals' Release Time | 2022-23 | 2023-24 | Change | % change |
|-----------------------------------------|------------------|------------------|----------------|--------------|
| | £ | £ | £ | |
| Primary schools | 7,153,866 | 7,123,407 | -30,459 | -0.43 |

| Teacher's Salary Protection (TSP) | 2022-23 | 2023-24 | Change | % change |
|------------------------------------------|------------------|------------------|-----------------|--------------|
| | £ | £ | £ | |
| Nursery schools | 294,537 | 272,059 | -22,478 | -7.63 |
| Primary schools | 4,669,888 | 4,619,729 | -50,160 | -1.07 |
| Post-primary schools | 943,868 | 891,559 | -52,309 | -5.54 |
| TSP Total | 5,908,294 | 5,783,347 | -124,947 | -2.11 |

| Landlord Maintenance ⁽¹⁾ | 2022-23 | 2023-24 | Change | % change |
|--------------------------------------------|-------------------|-------------------|---------------|--------------|
| | £ | £ | £ | |
| Primary GMI schools | 542,668 | 540,547 | -2,122 | -0.39 |
| Post-primary VG & GMI schools | 9,766,149 | 9,774,202 | 8,053 | 0.08 |
| Total Landlord Maintenance | 10,308,817 | 10,314,749 | 5,931 | 0.06 |

| VGS & GMI Admin. costs ⁽¹⁾ | 2022-23 | 2023-24 | Change | % change |
|--------------------------------------------------|------------------|------------------|---------------|-------------|
| | £ | £ | £ | |
| Primary GMI schools | 862,300 | 871,180 | 8,880 | 1.03 |
| Post-primary VG & GMI schools | 7,202,480 | 7,266,560 | 64,080 | 0.89 |
| Total Administrative costs | 8,064,780 | 8,137,740 | 72,960 | 0.90 |

Note: (1) Factors applicable to Voluntary Grammar and Grant Maintained Integrated schools only

| Irish-medium Unit Support | 2022-23 | 2023-24 | Change | % change |
|------------------------------|----------------|----------------|---------------|-------------|
| | £ | £ | £ | |
| Primary IM Units | 260,946 | 260,491 | -455 | -0.17 |
| Post-primary IM Units | 358,177 | 369,978 | 11,801 | 3.29 |
| Total IM Unit funding | 619,122 | 630,468 | 11,346 | 1.83 |

| Special Units | 2022-23 | 2023-24 | Change | % change |
|----------------------------|----------------|------------------|----------------|--------------|
| | £ | £ | £ | |
| Primary Special Units | 591,000 | 729,000 | 138,000 | 23.35 |
| Post-primary Special Units | 369,000 | 426,000 | 57,000 | 15.45 |
| Total Special Units | 960,000 | 1,155,000 | 195,000 | 20.31 |

AWPU Related Factors

| Children of Service Personnel | 2022-23 | 2023-24 | Change | % change |
|----------------------------------------|----------------|----------------|----------------|--------------|
| | £ | £ | £ | |
| Primary schools | 192,789 | 176,291 | -16,498 | -8.56 |
| Post-primary schools | 105,752 | 102,372 | -3,380 | -3.20 |
| Total Children of Service Pers. | 298,541 | 278,663 | -19,878 | -6.66 |

| Children of Traveller Community | 2022-23 | 2023-24 | Change | % change |
|--------------------------------------|------------------|------------------|---------------|-------------|
| | £ | £ | £ | |
| Nursery schools | 19,444 | 22,390 | 2,946 | 15.15 |
| Primary schools | 1,527,814 | 1,556,096 | 28,282 | 1.85 |
| Post-primary schools | 742,437 | 778,654 | 36,216 | 4.88 |
| Total Children of Trav. Comm. | 2,289,695 | 2,357,140 | 67,444 | 2.95 |

| Children Looked After | 2022-23 | 2023-24 | Change | % change |
|--------------------------------------|------------------|------------------|---------------|-------------|
| | £ | £ | £ | |
| Nursery schools | 55,385 | 58,921 | 3,536 | 6.38 |
| Primary schools | 1,599,697 | 1,649,780 | 50,083 | 3.13 |
| Post-primary schools | 1,495,739 | 1,495,739 | 0 | 0.00 |
| Total Children Looked After * | 3,150,822 | 3,204,440 | 53,618 | 1.70 |

| Newcomer Pupils | 2022-23 | 2023-24 | Change | % change |
|--------------------------------------|-------------------|-------------------|------------------|-------------|
| | £ | £ | £ | |
| Nursery schools | 445,441 | 469,009 | 23,568 | 5.29 |
| Primary schools | 15,531,501 | 16,430,631 | 899,130 | 5.79 |
| Post-primary schools | 5,026,842 | 5,326,232 | 299,390 | 5.96 |
| Total Children Looked After * | 21,003,784 | 22,225,872 | 1,222,088 | 5.82 |

* Figures may vary due to roundings

FACTOR VALUES

Factor values changing year on year

Note: there were no specific factor or methodology changes to formula streams - certain cash values however will change to reflect overall levels of funding available, relative demographics etc. Changes to these are summarised below.

| AWPU Cash value | 2022-23 (£) | 2023-24 (£) | Change (£) | % change |
|----------------------------------|-------------|--------------------|------------|----------|
| Nursery & Primary (N&P) stream | 2,356.8287 | 2,356.8287 | 0.00 | 0.00 |
| Post-primary (PP) funding stream | 2,414.4296 | 2,414.4296 | 0.00 | 0.00 |

| Premises per SqM | 2022-23 (£) | 2023-24 (£) | Change (£) | % change |
|-------------------------|-------------|--------------------|------------|----------|
| N&P funding stream | 10.77 | 10.77 | 0.00 | 0.00 |
| PP funding stream | 10.77 | 10.77 | 0.00 | 0.00 |

| | | | | |
|------------------------------------|------|------|------|------|
| N&P Area Amount per M ² | 8.62 | 8.62 | 0.00 | 0.00 |
| PP Area Amount per M ³ | 8.62 | 8.62 | 0.00 | 0.00 |

| | | | | |
|--------------------------|--------|--------|-------|-------|
| N&P Amount per FTE pupil | 85.43 | 85.98 | 0.55 | 0.65 |
| PP Amount per FTE pupil | 159.38 | 157.41 | -1.97 | -1.24 |

TSN

| SOCIAL DEPRIVATION Bands | 2022-23 | 2023-24 | Change |
|-------------------------------------------------|---------|---------|--------|
| Nursery school/class (JSA/IS/UC/FSME) | | | |
| Band 1 % threshold | 38.46% | 38.26% | -0.20% |
| Band 2 % threshold | 53.85% | 53.85% | 0.00% |
| Band 3 % threshold | >53.85% | >53.85% | 0.00% |

| Primary school (FSME) | | | |
|------------------------------|---------|---------|--------|
| Band 1 % threshold | 29.26% | 28.39% | -0.87% |
| Band 2 % threshold | 41.67% | 40.70% | -0.97% |
| Band 3 % threshold | >41.67% | >40.70% | -0.97% |

| Post-primary school (FSME) | | | |
|-----------------------------------|---------|---------|--------|
| Band 1 % threshold | 26.41% | 25.49% | -0.92% |
| Band 2 % threshold | 36.83% | 35.28% | -1.55% |
| Band 3 % threshold | >36.83% | >35.28% | -1.55% |

ADDITIONAL SOCIAL DEPRIVATION

| Split of £10m to Funding Streams | 2022-23 | 2023-24 | Change |
|----------------------------------|------------|------------|--------|
| N&P funding stream | £5,500,000 | £5,500,000 | £0 |
| PP funding stream | £4,500,000 | £4,500,000 | £0 |

Distribution of N&P to bands

| | | | |
|--------|-----|-----|---|
| Band 3 | 60% | 60% | 0 |
| Band 2 | 30% | 30% | 0 |
| Band 1 | 10% | 10% | 0 |

Distribution of PP funding to bands

| | | | |
|--------|------|------|----|
| Band 3 | 100% | 100% | 0% |
|--------|------|------|----|

[equivalent cash values for weighted units]

| Nursery <u>School</u> weighted units | 2022-23 (£) | 2023-24 (£) | Change (£) | % change |
|--------------------------------------|-------------|-------------|------------|----------|
| Band 3 | 100.06 | 106.66 | 6.60 | 6.60 |
| Band 2 | 102.25 | 117.32 | 15.06 | 14.73 |
| Band 1 | 41.12 | 35.66 | -5.47 | -13.29 |

| Nursery <u>Class</u> weighted units | 2022-23 (£) | 2023-24 (£) | Change (£) | % change |
|-------------------------------------|-------------|-------------|------------|----------|
| Band 3 | 136.65 | 134.91 | -1.74 | -1.28 |
| Band 2 | 83.06 | 99.15 | 16.09 | 19.37 |
| Band 1 | 34.21 | 31.88 | -2.34 | -6.83 |

| Primary weighted units | 2022-23 (£) | 2023-24 (£) | Change (£) | % change |
|-------------------------------|-------------|-------------|------------|----------|
| Band 3 | 110.64 | 113.83 | 3.19 | 2.88 |
| Band 2 | 134.05 | 137.01 | 2.96 | 2.21 |
| Band 1 | 26.92 | 28.19 | 1.27 | 4.71 |

| Post-primary weighted units | 2022-23 (£) | 2023-24 (£) | Change (£) | % change |
|------------------------------------|-------------|-------------|------------|----------|
| Band 3 | 207.81 | 205.81 | -2.00 | -0.96 |

| Small Schools Support | 2022-23 | 2023-24 | Change | % change |
|------------------------------|---------|---------|--------|----------|
| UPS1 salary | £38,216 | £38,216 | £0 | 0.00% |
| Employer's costs | 35.71% | 35.62% | -0.09% | N/A |
| Relevant salary cost | £51,863 | £51,829 | -£34 | -0.07% |

| IM Unit Administrative costs | 2022-23 | 2023-24 | Change | % change |
|-------------------------------------|---------|---------|--------|----------|
| M6 salary | £35,277 | £35,277 | £0 | 0.00% |
| Employer's costs | 35.44% | 35.34% | -0.10% | N/A |
| Relevant salary cost | £47,779 | £47,744 | -£35 | -0.07% |

| Teacher Salary Averages | 2022-23 (£) | 2023-24 (£) | Change (£) | % change |
|--------------------------------|-------------|-------------|------------|----------|
| Nursery Schools | 64,477 | 65,192 | 715 | 1.11 |
| Primary Schools | 59,242 | 59,399 | 158 | 0.27 |
| Post-primary Schools | 60,175 | 60,286 | 110 | 0.18 |

AWPU RELATED FACTORS

Factor and additional weighting

| | 2022-23 (£) | 2023-24 (£) | Change (£) | % change |
|--|-------------|-------------|------------|----------|
|--|-------------|-------------|------------|----------|

Children of Service Personnel (0.2)

| | | | | |
|--------------------|--------|--------|------|------|
| N&P funding stream | 471.37 | 471.37 | 0.00 | 0.00 |
| PP funding stream | 482.89 | 482.89 | 0.00 | 0.00 |

Children of Travelling Community (0.5)

| | | | | |
|--------------------|----------|----------|------|------|
| N&P funding stream | 1,178.41 | 1,178.41 | 0.00 | 0.00 |
| PP funding stream | 1,207.21 | 1,207.21 | 0.00 | 0.00 |

Children Looked After (0.5)

| | | | | |
|--------------------|----------|----------|------|------|
| N&P funding stream | 1,178.41 | 1,178.41 | 0.00 | 0.00 |
| PP funding stream | 1,207.21 | 1,207.21 | 0.00 | 0.00 |

Newcomer pupils (0.5)

| | | | | |
|--------------------|----------|----------|------|------|
| N&P funding stream | 1,178.41 | 1,178.41 | 0.00 | 0.00 |
| PP funding stream | 1,207.21 | 1,207.21 | 0.00 | 0.00 |

IM Curricular support

| | | | | |
|-------------------------------------|--------|--------|------|------|
| IM Pupil support Primary (0.055) | 129.63 | 129.63 | 0.00 | 0.00 |
| IM Pupil support Post-primary (0.2) | 482.89 | 482.89 | 0.00 | 0.00 |

Note: The above figures in brackets (0.2, 0.5 and 0.055) are the weights applied to the relevant AWPU cash value