

APPENDIX B
SUMMARY OF CHANGES – 2018/19
SCHEME FOR FINANCING SCHOOLS

Section	Previous Wording	New Wording	Reason For change
Throughout the document	Governing Body	Governing Board	
Throughout the document	Chief Finance Officer	Finance Director	
Throughout the document	Schools Extranet	Best Brent	Change in website used to communicate information to schools
Throughout the document	September 2018 2018/19	April 2019 2019/20	
2.4	<p>Efficiency and Value for Money</p> <p>Schools must seek to achieve efficiencies and value for money, to optimise the use of their resources and to invest in teaching and learning. Schools must do so whilst taking into account the LA's purchasing, tendering and contracting requirements outlined in section 2.10.</p>	<p>Schools Resource Management</p> <p>Schools must seek to achieve effective management of resources and value for money, to optimise the use of their resources and to invest in teaching and learning. Schools must do so whilst taking into account the LA's purchasing, tendering and contracting requirements outlined in section 2.10.</p>	Changes made in line with the February 2019 DfE Scheme for Financing Schools

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<p>2.10</p>	<div style="text-align: center; background-color: #4F81BD; color: white; padding: 5px; border: 1px solid black; border-radius: 5px;">Supplies & Services</div> <table style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="background-color: #ADD8E6; padding: 5px; border: 1px solid black;">Very Low Value Contract</td> <td style="padding: 5px; border: 1px solid black;">→</td> <td style="background-color: #ADD8E6; padding: 5px; border: 1px solid black; text-align: center;">£0 < £24,999</td> </tr> <tr> <td style="background-color: #ADD8E6; padding: 5px; border: 1px solid black;">Low Value Contract</td> <td style="padding: 5px; border: 1px solid black;">→</td> <td style="background-color: #ADD8E6; padding: 5px; border: 1px solid black; text-align: center;">£25,000 < £181,302</td> </tr> <tr> <td style="background-color: #ADD8E6; padding: 5px; border: 1px solid black;">Medium Value Contract</td> <td style="padding: 5px; border: 1px solid black;">→</td> <td style="background-color: #ADD8E6; padding: 5px; border: 1px solid black; text-align: center;">£181,302 < £2m</td> </tr> <tr> <td style="background-color: #ADD8E6; padding: 5px; border: 1px solid black;">High Value Contract</td> <td style="padding: 5px; border: 1px solid black;">→</td> <td style="background-color: #ADD8E6; padding: 5px; border: 1px solid black; text-align: center;">> £5m</td> </tr> </table> <div style="background-color: #4F81BD; color: white; padding: 5px; border: 1px solid black; margin-top: 10px;"> <p>EU Threshold Values: <u>Supplies & Services (excluding Schedule 3 Services)</u> from 1st January 2018 > £181,302 <u>Schedule 3 Services</u> from 1st January 2018 > £615,278</p> </div>	Very Low Value Contract	→	£0 < £24,999	Low Value Contract	→	£25,000 < £181,302	Medium Value Contract	→	£181,302 < £2m	High Value Contract	→	> £5m	<div style="text-align: center; background-color: #4F81BD; color: white; padding: 5px; border: 1px solid black; border-radius: 5px;">Supplies & Services</div> <table style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="background-color: #ADD8E6; padding: 5px; border: 1px solid black;">Very Low Value Contract</td> <td style="padding: 5px; border: 1px solid black;">→</td> <td style="background-color: #ADD8E6; padding: 5px; border: 1px solid black; text-align: center;">£0 < £24,999</td> </tr> <tr> <td style="background-color: #ADD8E6; padding: 5px; border: 1px solid black;">Low Value Contract</td> <td style="padding: 5px; border: 1px solid black;">→</td> <td style="background-color: #ADD8E6; padding: 5px; border: 1px solid black; text-align: center;">£25,000 < £181,302</td> </tr> <tr> <td style="background-color: #ADD8E6; padding: 5px; border: 1px solid black;">Medium Value Contract</td> <td style="padding: 5px; border: 1px solid black;">→</td> <td style="background-color: #ADD8E6; padding: 5px; border: 1px solid black; text-align: center;">£181,302 < £2m</td> </tr> <tr> <td style="background-color: #ADD8E6; padding: 5px; border: 1px solid black;">High Value Contract</td> <td style="padding: 5px; border: 1px solid black;">→</td> <td style="background-color: #ADD8E6; padding: 5px; border: 1px solid black; text-align: center;">> £2m</td> </tr> </table> <div style="background-color: #4F81BD; color: white; padding: 5px; border: 1px solid black; margin-top: 10px;"> <p>EU Threshold Values: <u>Supplies & Services (excluding Schedule 3 Services)</u> from 1st January 2018 > £181,302 <u>Schedule 3 Services</u> from 1st January 2018 > £615,278</p> </div>	Very Low Value Contract	→	£0 < £24,999	Low Value Contract	→	£25,000 < £181,302	Medium Value Contract	→	£181,302 < £2m	High Value Contract	→	> £2m	<p>Contract values updated in line with the local authorities Contract Standing Orders</p>
Very Low Value Contract	→	£0 < £24,999																									
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<p>2.14</p>	<p>These provisions ensure compliance with the current School Premises Regulations and the DfE Construction Standards, and health and safety regulations. In addition, these provisions will not affect expenditure from any capital allocation made available by the LA outside the delegated budget share.</p>	<p>These provisions ensure compliance with the current School Premises (England) Regulations 2012, the Workplace (Health, Safety and Welfare) Regulations 1992, the Regulatory Reform (Fire Safety) Order 2005, the Equality Act 2010, and the Building Regulations 2010. In addition, these provisions will not affect expenditure from any capital allocation made available by the LA outside the delegated budget share.</p>	<p>Changes made in line with the February 2019 DfE Scheme for Financing Schools</p>																								
<p>3.1</p>	<p>For all maintained schools, the annual sum allocated to each school's bank account will be the total of its individual school's budget. From April 2013 all schools are required to administer their own payroll – schools administering their own payroll shall be advanced their delegated budget on a monthly basis.</p>	<p>For all maintained schools, the annual sum allocated to each school's bank account will be the total of its individual school's budget. From April 2013 all schools are required to administer their own payroll and from 2017 schools will be required to pay their own Apprenticeship levy under HMRC issued guidelines –</p>	<p>Further clarification provided to schools on the Apprenticeship levy scheme implemented by the HMRC in 2017.</p>																								

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		schools administering their own payroll shall be advanced their delegated budget on a monthly basis.	
3.6	The restrictions on borrowing include overdraft facilities, credit cards and finance leases. The use of procurement cards is encouraged, as they can be a useful means of facilitating electronic purchasing and will enable schools to benefit from significant discounts	The restrictions on borrowing include overdraft facilities, credit cards and finance leases. The use of procurement cards is encouraged, as they can be a useful means of facilitating electronic purchasing and will enable schools to benefit from significant discounts. If the schools opt to use credit cards or charge cards, no interest should be incurred by the school, with balances fully cleared on a monthly basis.	Clarifying restriction on credit cards in line with the February 2019 DfE Scheme for Financing Schools
4.9		A school that sets a deficit budget mid-year will be required to apply for a licenced deficit and will be subject to all conditions set out in the Licensed Deficit application form.	Further clarification provided to schools when budgets are changed mid-year to a deficit.
5.1	Income from lettings of school premises should not be payable into non-official funds (voluntary or private funds) held by the school.	Income from lettings of school premises should not be payable into non-official funds (voluntary or private funds) held by the school. However, where land is held by a charitable trust, it will be for the school's trustees to determine the use of any income generated by the land.	Changes made in line with the February 2019 DfE Scheme for Financing Schools
6.22	Circumstances in which Charges may be made Charges may be made to the budget share of a school by the LA, without the consent of the school, in the following circumstances: Other expenditure incurred to secure resignations where the school had not followed LA advice.	Circumstances in which Charges may be made Charges may be made to the budget share of a school by the LA, without the consent of the school, in the following circumstances: Other expenditure incurred to secure resignations where there is good reason to charge this to the school.	Changes made in line with the February 2019 DfE Scheme for Financing Schools

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<p>8.1</p>	<p>The LA will determine on what basis services from centrally retained funds will be provided to schools. The definition of services includes <u>existing</u> Premature Retirement Compensation (PRC) and redundancy payments, which may not ordinarily be thought of as services</p> <p>However, the LA will not discriminate in its provision of services on the basis of categories of schools except where funding has been delegated to some schools only, or such discrimination is justified by differences in statutory duties.</p>	<p>The LA will determine on what basis services from centrally retained funds will be provided to schools. The definition of services includes <u>existing</u> Premature Retirement Compensation (PRC) and redundancy payments, which may not ordinarily be thought of as services.</p> <p>However, the LA will not discriminate in its provision of services on the basis of categories of schools except where this would be permitted under the School and Early Years Finance Regulations or the dedicated schools grant conditions of grant.</p>	<p>Changes made in line with the February 2019 DfE Scheme for Financing Schools</p>
<p>8.4</p>	<p>A Governing Board of any maintained school, whether or not the employer of the teachers at such a school, which has entered into any arrangement or agreement with a person other than the LA to provide payroll services, shall ensure that any such arrangement or agreement is varied to require that person to supply salary, service and pensions data to the LA which the LA requires to submit its <u>annual</u> return of salary and service to Teachers' Pensions and to produce its audited contributions certificate. The LA will advise schools each year of the timing, format and specification of the information required. A Governing Board shall also ensure that any such arrangement or agreement is varied to require that Additional Voluntary Contributions (AVCs) are passed to the LA within the time limit specified in the AVC scheme. The Governing Board shall meet any consequential costs from the school's budget share.</p>	<p>A Governing Board of any maintained school, whether or not the employer of the teachers at such a school, which has entered into any arrangement or agreement with a person other than the LA to provide payroll services, shall ensure that any such arrangement or agreement is varied to require that person to supply salary, service and pensions data to the LA which the LA requires to submit its <u>monthly</u> return of salary and service to Teachers' Pensions and to produce its audited contributions certificate. The LA will advise schools each year of the timing, format and specification of the information required. A Governing Board shall also ensure that any such arrangement or agreement is varied to require that Additional Voluntary Contributions (AVCs) are passed to the LA within the time limit specified in the AVC scheme. The Governing Board shall meet any consequential costs from the school's budget share.</p>	<p>Changes made in line with the February 2019 DfE Scheme for Financing Schools</p>
<p>13.3</p>	<p>The Governing Board is required to consult the LA and have regard to advice from the LA in relation to any</p>	<p>Changes made by the Children and Families Act 2014 mean that the Governing Board is no longer required to</p>	<p>Changes made in line with the February 2019</p>

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	proposed arrangement for community facilities, as required by s.28(4) of the Education Act 2002.	consult the LA when establishing community facilities under s.27 of the Education Act 2002 and nor do they have to have regard to advice given to them by the LA.	DfE Scheme for Financing Schools
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