

Appendix 1: Disclosure of deployment of Dedicated Schools Grant

Financial year 2006/7 Statement

Source: Herefordshire Council's Published Accounts 2006/7

The council's expenditure on schools is funded by grant monies provided by the Department for Education and Skills, the Dedicated Schools Grant (DSG). DSG is ring-fenced and can only be applied to meet expenditure properly included in the Schools Budget. The Schools Budget includes elements for a restricted range of services provided on an authority-wide basis and for the Individual Schools Budget, which is divided into a budget share for each school. Over and under spends on the two elements are required to be accounted for separately.

Details of the deployment of DSG receivable for 2006/07 are as follows:

	Central Expenditure £000	Individual Schools Budget £000	Total £000
Original grant allocation to Schools Budget for the current year in the authority's budget.	8,324	70,012	78,336
Adjustment to finalised grant allocation	(185)	0	(185)
DSG receivable for the year	8,139	70,012	78,151
Transfer from DSG to Capital	(220)	0	(220)
Transfer from DSG to Sickness Reserve	(44)	0	(44)
Actual expenditure for the year	(7,769)	(70,503)	(78,272)
(Over)/under spend for the year	106	(491)	(385)
Planned top-up funding of ISB from council resources	6	0	6
Use of schools balances brought forward	0	602	602
(Over)/under spend carried forward to 2007/08	112	111	223

Financial year 2007/8 statement

Source: Herefordshire Council's Published Accounts 2007/8

The council's expenditure on schools is funded by the Dedicated Schools Grant (DSG) provided by the Department for Children, Schools and Families. DSG is a ring-fenced grant and can only be applied to meet expenditure properly included in the Schools Budget. The Schools Budget includes elements for a restricted range of services provided on a council-wide basis and for the Individual Schools Budget, which is divided into a budget share for each school. Over and under spends on the two elements are required to be accounted for separately.

Details of the deployment of DSG receivable for 2007/08 are as follows:

Total 2006/07 £000		Central Expenditure 2007/08 £000	Individual Schools Budget 2007/08 £000	Total 2007/08 £000
78,336	Original grant allocation to Schools Budget for the current year in the authority's budget.	8,317	73,575	81,892
(185)	Adjustment to finalised grant allocation	504	139	643
78,151	DSG receivable for the year	8,821	73,714	82,535
0	DSG brought forward	112	111	223
(220)	Transfer from DSG to Capital	0	0	0
(44)	Transfer from DSG to Sickness Reserve	(45)	0	(45)
(78,272)	Actual expenditure for the year	(8,200)	(73,120)	(81,320)
(385)	(Over)/under spend for the year	688	705	1,393
6	Planned top-up funding of ISB from council resources	45	0	45
602	Movement in schools balances		(239)	(239)
223	(Over)/under spend carried forward	733	466	1,199

Financial year 2008/9

The formal statement relating to 2008/9 is not yet available as the council is still in the process of finalising its accounts.

Draft DSG note to 2008/09 Accounts

	Central Expenditure £000	Individual Schools Budget £000	Total 2008/9 £000
Original Grant Allocation to Schools Budget	8,920	75,564	84,484
Adjustment to finalise grant allocation	0	678	678
Sub-total	8,920	76,242	85,162
less finalised recoupment re Academies	0	-1550	-1550
DSG receivable for year	8,920	74,692	83,612
DSG Brought forward	0	1,199	1,199
Transfer to sickness reserve	-6	0	-6
Transfer to school rates reserve prior to 2008/09	0	-868	-868

Actual Expenditure for the year	8021	74397	82418
Underspend	905	805	1710
Planned top-up	0	0	0
Movement in school balances	0	-181	-181
Underspend/overspend C/fwd	905	624	1519

Note: DSG carried forward for the ISB includes £186k for rates rebates in 2008/09

LEA Benchmarking Information

Herefordshire compares favourably with its statistical neighbours in relation to the amount of DSG and school grants spent on central expenditure. The following table illustrates the relevant elements per pupil for 2008/09:

	Individual School Budget + grants £	Central expenditure £	Central expenditure as % of total available	Total Schools Budget £
Herefordshire	3,879	532	12%	4,411
Gloucestershire	3,767	708	16%	4,475
Shropshire	3,703	885	19%	4,588
England (mean)	4,178	633	13%	4,811

Source: DfES Leagateway benchmarking,
Section 52 data – statistical neighbours
14th May 2009

More detailed information can be provided from Section 52 Benchmarking information if required.