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19.0 **SCHOOL ACCOUNTING**

19.1 **Introduction**

19.1.1 This chapter outlines a number of administrative procedures that fall under the heading of “School Accounting”. They are:

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19.2 Monthly Financial Prints

19.2.1 On a monthly basis, schools are provided with a suite of financial prints that have been generated from the County Council’s computerised accounting system, Oracle Financials. This suite contains three reports that detail the income and expenditure transactions that have been charged against the school budget in the previous month. Each report is summarised below.

19.2.2 Summary Print

This print summarises the income and expenditure totals for the financial year to date for each subjective code. The figures are rounded to the nearest £.

The data provided in the report includes:

- Subjective code - The three digit subjective code and it’s description
- Balance B/fwd - The income and/or expenditure to date brought forward from the previous periods
- Expenditure in Period - The income and/or expenditure transactions during the period to which the print relates
- Balance C/fwd - A total of the B/fwd and Expenditure in period column. This will be the Balance B/fwd in the next monthly print.

19.2.3 Detail Print

This print lists “in detail” all of the transactions processed during the period to which the print relates. The figures are shown to the penny.

The data provided in the report includes:

- Source - Denotes what source or system the transaction has originated from and provides the subjective codes used
- Number - For internal use only
- Name - A summary or description of the subjective code on which the transaction appears
- Invoice Number - This enables you to “tie up” the transactions on the prints to your own records. Please note that the invoice number may also relate to invoices paid centrally but costed to your school. You should always quote this number when making enquiries.
- Description - Additional useful information to support the identification of transactions
- Amount - The charge made against the school budget. If a credit, the amount will be preceded with a minus sign. ALL amounts exclude VAT as this is dealt with centrally.

19.2.4 Payroll Print

This print gives more specific information in relation to salary costs for the particular period in question. It includes the employee’s name, payroll reference number and post number. Data is split by subjective code to show gross pay, National Insurance and superannuation charges/credits to the school.

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19.2.5 How to Access your School's Prints

19.2.5.1 Each month schools can download their Oracle and BAFS prints via "Anycomms". Schools are provided with a timetable at the start of the financial year that details when the prints will be available for download.

19.2.5.2 What follows are the instructions you will need in order to access your electronic prints on a monthly basis:

i. To download Oracle prints and BAFS remits

Double click on the **Transfer Finance** icon that you should have set up on your desktop. Your files should start downloading automatically.

ii. Accessing downloaded files

a) Press the **Start** button; right click; click on **Explore**.

Select the **C:\Finance\Inbox**

There should be two folders: **ORACLE PRINT** and **BAFS REMITS**

(Please note that schools may access their C:\ by a different method – any way is acceptable)

b) To access the Oracle Prints, open the **ORACLE PRINT** folder and you will see all the downloaded files.

The format of the file description includes a four digit number at the end; this relates to the month and year to which the print relates, i.e. 1304 denotes the April 2013 prints.

There will be two types of file: **csv** and **pdf**

pdf files – Summary and Payroll prints (Acrobat Reader)

- To open these files you must have Acrobat reader on the computer you are using. Double click on the file to open. Once open, it can be printed.

csv files – Detail print (Excel)

iii. BAFS Remits

These can be found in the C:\Finance\Inbox\BAFS REMIT folder. To open these, double click on the files and print. These are also pdf files that will require Acrobat reader in order to open.

iv. Once the files have been downloaded, you can either rename and save them in a more convenient folder or retain hard copies and delete the electronic version. The latter approach is acceptable to Veritau, the internal auditor.

v. Prints should be kept in school for two years for audit purposes.

vi. Any queries resulting from transactions shown on the prints should be addressed by means of a Query Note (see Section 19.4).

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19.3 Journals

- 19.3.1 Occasionally, income or expenditure may be charged to the wrong subjective code. To correct a miss-posting within a school's delegated budget, a journal should be completed.
- 19.3.2 Schools **cannot** transfer income and expenditure from one school to another. An invoice is required to charge another school.
- 19.3.3 Schools are required to complete a **schools finance journal e-form** online which can be found on the cyps.info website at <http://cyps.northyorks.gov.uk/index.aspx?articleid=13811>.

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19.4 Query Notes

- 19.4.1 Once the monthly Oracle prints have been downloaded and analysed in schools, there may be a number of queries relating to specific transactions that require some clarification.
- 19.4.2 Schools are required to complete a **schools finance query e-form** online. This can be found at <http://cyps.northyorks.gov.uk/index.aspx?articleid=13811>. As all query notes are recorded it can be ensured that none are overlooked or missed. Patterns in relation to particular query subjects can be identified and addressed on behalf of all schools.
- 19.4.3 When responding to a query, officers in Children and Young People's Service Finance rely heavily on the information provided to them on the note itself. Therefore, the query note contains a number of mandatory fields which must be completed before it can be submitted. The more accurate and complete the information provided the easier and quicker it is to respond.

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19.5 Financial Stationery

19.5.1 Ordering financial stationery

School stationery requisition forms can be found on the cyps.info site at:

<http://cyps.northyorks.gov.uk/index.aspx?articleid=13811>

19.5.1.1 Stationery orders are despatched fortnightly via the internal schools mail system also known as the “Red Bag”. Schools are reminded to ensure that they do not let their stock get too low before reordering so that they run out completely.

19.5.1.2 There are no hard and fast rules as to how much, how often and when you order stationery. You should bear in mind, however, that all financial stationery should be securely stored within the school office and that Children and Young People’s Service Finance have limited storage for large amounts of financial stationery and may not have enough stock to furnish larger orders immediately.

19.5.1.3 The number of order pads in use should be kept to a minimum and access should be restricted to staff authorised to prepare orders as an audit requirement.

19.5.2 Which service supplies what stationery?

The following table sets out what stationery is provided to schools by which service across the County Council.

Details	Form/Book Reference Number	Service Providing the Stationery
North Yorkshire Official Order Pad (Triplicate)		CYPS Finance
Inventory of Furniture / Equipment Book	ED7	cyps.info website
Postage Claim Form	ED9	cyps.info website
Telephone Record Form – Private Calls	ED15	cyps.info website
Expense Claim Form	ED18	cyps.info website
Claim for Interview Expenses	ED18A	cyps.info website
Proforma Invoice Pad	BAFS 2	CYPS Finance
Income Record Sheet	BAFS 3	cyps.info website
Hire of Educational Premises or Grounds	H1 ¹	cyps.info website
Information and Instructions to Organisers	H2 ¹	cyps.info website
Hire of Swimming Pools and Conditions of Hire	H3/H4 ¹	cyps.info website
Leave of Absence Form for a Pupil during Term Time	SA22	cyps.info website
Admissions and Leavers Form	SA25	cyps.info website
Travel Claims for Non-Teaching Staff	T6b	CYPS Finance
Coding Slips – White (BAFS)		cyps.info website
Coding Slips - Yellow		CYPS Finance
School Meal Registers ²		cyps.info website
General Receipt Book (BAFS – 300 receipts per book)		Exchequer Services

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Details	Form/Book Reference Number	Service Providing the Stationery
Adult Education Receipt Book (30 receipts per book)		Exchequer Services
Bank Paying in Book – School Use		Exchequer Services
Giro Paying in Book – School Use		Exchequer Services
Petty Cash Book		Exchequer Services
Authorisation to Work on Site	ATWS	Health and Safety

- 1 Forms H1-4 can be found as appendices to Chapter 12: Hire of Educational Premises. ***These have been revised as of April 2013 – please ensure that you use the revised version.***
- 2 The printing and distribution of school meals registers are no longer coordinated by Children and Young People’s Service Finance. Schools are free to develop their own registers or can use the template provided on the cyps.info website.

Schools can order stationery via an online e-form **Stationery Requisition Form** at:

<http://cyps.northyorks.gov.uk/index.aspx?articleid=13811>

Forms provided via the cyps.info website can be found at:

<http://cyps.northyorks.gov.uk/index.aspx?articleid=13811>

Forms provided via Children and Young People’s Service Finance and Exchequer Services can be found at:

<http://cyps.northyorks.gov.uk/CHttpHandler.ashx?id=14360&p=0>

The ATWS form and associated guidance can be found at:

<http://cyps.northyorks.gov.uk/index.aspx?articleid=16391> or by telephoning 01609 532589.

19.5.3 Checklist

- i. Are you ordering the stationery you require from the right service? (see 19.5.2)
- ii. Are you using the most up to date order form? *Over time, some forms/pads have been developed into electronic formats that can be downloaded from the cyps.info website (see link above).*
- iii. Has the form been completed in full – including all mandatory fields? *Incomplete forms may lead to a delay in you receiving your order.*
- iv. Have you retained a copy of your order so that you can chase up outstanding orders and check the delivery upon receipt?
- v. All orders must be despatched via the school office to Children and Young People’s Service Finance at the address on the stationery requisition form. Orders can be also be faxed or e-mailed

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19.6 Consistent Financial Reporting (CFR)

- 19.6.1 Consistent Financial Reporting (CFR) is a national framework for schools. All Local Authority maintained schools are required to complete and submit a CFR return at the end of each financial year in accordance with the LA's Closure of School Accounts¹ timetable (see 19.7). Individual school's CFR returns are collated by Children and Young People's Service Finance and submitted to the DfE to their deadlines.
- 19.6.2 It aims to streamline administration in schools, collect only essential data, automate the collection of this data and improve the value of information for schools (via spending comparisons, Value for Money and promotion of self-management).
- 19.6.3 The return details the levels of income, expenditure and balances (surplus / deficit) that have occurred during that financial year, reported against nationally agreed headings for the different categories stated above.
- 19.6.4 The latest CFR Coding list can be found at:
<http://cyps.northyorks.gov.uk/index.aspx?articleid=13974>
Schools may find it useful to print the current CFR coding list and include it as an appendix to this chapter.
- 19.6.5 It is important that all schools adhere to this list of subjective codes to ensure that all financial information is reported accurately and efficiently.

¹ The Closure of School Accounts timetable and guidance is published annually in the spring term and highlights any changes year on year that schools need to be aware of when closing their school accounts.

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19.7 Year End Closure of Accounts

19.7.1 Guidance on the procedures for the closing down of the school accounts at year end is published annually at the start of the Spring term on the cyps.info website.

19.7.2 This guidance covers the following:

- i. Consistent Financial Reporting.
- ii. Accrual Journals – what they are, when to use them and the effect they will have on your school account.
- iii. A timetable listing the dates by which schools must submit information to Children and Young People’s Service Finance as well as contact information.
- iv. A Checklist to help schools in completing all closedown tasks.
- v. Bank Statements and VAT.
- vi. Projected Year End Balances.
- vii. Capital Accounting.
- viii. Other information applicable to the closing of accounts not covered in i-vii.

19.7.3 The FMS team also produce guidance specific to the financial systems in schools including procedures relating to the School Fund.

19.7.4 The full suite of guidance can be found at:

<http://cyps.northyorks.gov.uk/index.aspx?articleid=13971>

19.8 Closing Schools Accounting Arrangements

19.8.1 Introduction

This document outlines the North Yorkshire County Council policy regarding the accounting arrangements when a school closes, in respect of the treatment of closing balances and the transitional funding arrangements for schools enrolling transferring pupils.

The purpose of this policy is to reflect, clearly, the variations in treatment between each type of school closure, to ensure that there are no disincentives to school reorganisation and to prevent any inappropriate use of public funds in the run up to closure.

This policy is reflected in the North Yorkshire LMS Scheme and should be read alongside any other non-Finance DfE and Local Authority guidance in relation to the management of closing schools.

The effective date of this policy is **1 September 2011**.

19.8.2 Definitions of a Closing School or Schools

There are currently five definitions of “closing” schools:

- i. Where one or more schools close and its pupils transfer to a single designated successor school² (including those that have extended their school age range as a result of the reorganisation, i.e. where a maintained infant school closes and the maintained junior school extends its age range to accommodate the pupils of the closing infant school);
- ii. Where one or more schools close and its pupils transfer to more than one designated successor school (including those that have extended their school age range as a result of reorganisation);
- iii. Where one or more schools close and a new academy opens in their place;
- iv. Where a school converts to become an academy; and
- v. Where a school is forced to become an academy.

19.8.3 The Regulatory Framework

Regulations made under S47 of the School Standards and Framework Act 1998 (SSAF98) make provision for additional sums of an equal or lesser value to the surplus balances of closing schools to be allocated to the schools that will enrol the pupils of the preceding school(s).

The regulations also provide for the abatement of extra funding for new schools to effectively recognise the deficit of the preceding school.

Section 37 of the Education Act 2011 introduced Schedule 11 which makes changes to Part 2 of the Education and Inspections Act 2006 in relation to the process for establishing new schools including the academy/Free School assumption.

² A “designated” school is any school or schools that are named as alternative provision in the Statutory Notice of closure.

19.8.4 Accounting Treatment of Closing Revenue Balances

19.8.4.1 General Arrangements Applicable to ALL Types of Closure

The Schools and Early Years Team within Children and Young People's Service Finance will liaise with the closing school(s) with regard to the arrangements set out in this document.

The closing school(s) will produce their Start Budget, as usual, and to the timescales determined by Children and Young People's Service Finance.

The closing school is required to ensure that all financial transactions are brought up to date. This should include, though not exhaustively:

- i. undertaking all reconciliations;
- ii. the settlement of all outstanding accounts;
- iii. the submission of VAT returns; and
- iv. the closure/merger of all voluntary fund accounts

prior to closure and handover to the Local Authority.

Prior to handover, arrangements will be put in place for a senior officer within Children and Young People's Service Finance to act as a joint signatory for cheques drawn against the closing school's bank account. This will ensure that any outstanding payments can be made and any items of expenditure referred to in paragraph 5.1.6 are approved once the school term has ended and the school closed.

In order to ensure that the closing school does not in any way attempt to use public funds inappropriately, whether unwittingly or not, they will be required to submit monitoring reports on a monthly basis over the final school term that the school is open. These reports will be subject to close examination and any anomalies will be investigated further. *This does not apply to Academy conversions.*

In addition, any item of expenditure valued in excess of the de-minimis level³ determined for the closing school during the last term of the school being open will require approval from the Assistant Director for Finance and Management Support, Children and Young People's Service.

The school should provide a detailed breakdown of all outstanding debtor and creditor invoices sent and received along with any related correspondence, upon handover to Children and Young People's Service Finance.

Voluntary school funds must be independently examined prior to closure of the school. The school can either:

- i. ensure that funds raised for the benefit of pupils are fully utilised before the school closes; or
- ii. merge the fund with another held by the successor school.

The Local Authority does not have any remit over voluntary school funds therefore they are not handed over to the Authority upon closure of the school.

Further advice can be found at:

www.charity-commission.gov.uk/FAQS/Closing_or_merging_a_charity/default.aspx

³ The de-minimis level will be determined per school, taking account of the size of the school and the values of individual transactions processed

19.8.4.2 School(s) closes and the pupils transfer to one designated successor school

Where a school is expected to close at the end of the academic year, the Section 251 funding allocated to the school(s) in the *financial year* within which closure falls will be pro rata for the number of months the school remains open, i.e. 5/12ths. The remaining 7/12ths funding for the period September to March, will be held as a contingency to be used to support the transfer of pupils to the designated successor school. See *Section 7 Transitional Arrangements for Designated Schools*.

The balance of the closing school will pick up the costs of any pay protection relating to staff that transfer, on a lower grade, from the closing school to another school within the Local Authority.

Any net surplus revenue balance held by the school(s) upon closure after taking account of pay protection will be allocated to the designated successor school at the start of the new academic year.

Any net deficit revenue balance from the closing school(s) will be written off as it is not appropriate for the successor school(s) to be expected to pick up any deficit responsibility over which they have had no control.

19.8.4.3 School(s) closes and the pupils transfer to more than one designated successor school

Where a school is expected to close at the end of the academic year, the Section 251 funding allocated to the school(s) in the *financial year* within which closure falls, will be pro rata for the number of months the school remains open, i.e. 5/12ths. The remaining 7/12ths funding for the period September to March, will be held as a contingency to be used to support the transfer of pupils to the designated successor schools. See *Section 7 Transitional Arrangements for Designated Schools*.

The balance of the closing school will pick up the costs of any pay protection relating to staff that transfer, on a lower grade, from the closing school to another school within the Local Authority.

Any net surplus revenue balance held by the school(s) upon closure after taking account of pay protection will be allocated to the designated successor schools. The allocation will be based upon the number of pupils transferring to each from the closing school(s).

Any net deficit revenue balance from the closing school(s) will be written off as it is not appropriate for the designated successor school(s) to be expected to pick up any deficit responsibility over which they have had no control.

Where a pupil transfers from the closing school to another school that is not a designated successor school, that school will not be entitled to receive any of the surplus revenue balance for that pupil.

Where there is no named designated successor school, any surplus revenue balance will be retained by the Local Authority. No funding will be allocated to other schools that enrol pupils from the closing school.

19.8.4.4 Federations where one of the schools closes

Where two or more schools are part of a Federation and, following statutory notices, one of the schools closes the following applies. The balance of the closing school, if in deficit, will not be treated in isolation to the other schools in the Federation, i.e. it will not be written off if the other schools are in surplus. Any net deficit balance will be transferred to the remaining schools in the Federation on the basis of pupil

numbers. Likewise, any net surplus will be distributed in the same way. It is expected that the pupils of the closing school will transfer to one of the other schools in the Federation.

19.8.4.5 One or more schools close and a new academy opens in their place

Where a school or schools close and a new school opens in their place, that school must open as an academy.

Existing statutory requirements mean that local authorities, in their role as commissioners, must plan and secure sufficient schools for their area. Where a local authority identifies the need to establish a new school, new section 6A of Education and Inspections Act 2006 places the authority under a duty to seek proposals to establish an academy/Free School and to specify a date by which proposals must be submitted. Further information can be found on the DfE website at <http://www.education.gov.uk/aboutdfe/advice/f00209212/establishing-new-school>.

The Local Authority is responsible for determining the level of budget for the new school.

Any net revenue surplus balance from the closing school(s) will be retained by the Local Authority.

Any net deficit revenue balance from the closing school(s) will be written off.

19.8.4.6 School converts to academy status

North Yorkshire's schools operate their own bank accounts in line with the requirements of the Local Authority's Scheme for Financing Schools, known locally as "the LMS Scheme". In doing so, the school's management act as agents of the local authority and any funding allocated to the schools remains the property of the local authority until spent.

Maintained schools that convert to academy status legally close and open as a new institution with a separate legal entity. After conversion the school bank account signatories are likely to have transferred to become academy employees and the school's governing body ceased. As such they can no longer act as the local authority's agents.

The local authority becomes a co-signatory to the account so recognising that the cash in the account is the property of the local authority.

Any internal loans outstanding when a maintained school approaches the conversion date are required to be repaid in full prior to conversion.

The academy is required to open a new and separate bank account.

The Academies Act requires the local authority to pay over the school's surplus balance, should there be one, to the academy. Regulations state that the Local Authority has three months from the conversion date to determine whether the school had a surplus upon closing and, if so, its value.

If material, any outstanding debtors and creditors relating to the former maintained school are accrued for otherwise they transfer to become the responsibility of the academy to be met from the final transfer of balance.

If the academy agrees with the calculation, the local authority has one month to pay the surplus over to the academy from either the date the academy agreed the value or the end of the period in which the academy could request a review, whichever is earlier.

If the academy does not agree with the value of the surplus as calculated by the local authority, they have one month from receipt of that figure from the local authority in which to apply to the Secretary of State for a review. The Secretary of State then has three months to make a determination, upon which the local authority has one month in which to pay that surplus over to the academy.

Where the converting school has a deficit, the DfE will reimburse the local authority for the deficit and the EFA will then recover it from the academy over a period of time by means of reducing the payments of the General Annual Grant.

19.8.4.7 School is forced to convert to academy status by the DfE

All low performing schools becoming an academy are expected to have a sponsor.

Since May 2010, sponsors have not been required to make a financial contribution to the establishment of an academy. Sponsors are not required to establish or support an endowment fund either. However, they can, at their own discretion, decide to support academies financially before or after an academy is established.

Where a school is eligible for intervention, the Secretary of State can issue an Academy Order without an application from the Governing Body. This could arise from the school having serious weaknesses, being under notice to improve or where it has failed to comply with a LA Warning Notice. Where a school is forced to become an academy by means of a statutory closure notice, the local authority retains any surplus balance; it is not transferred to the academy trust.

Any deficit balance would remain with the local authority; it cannot be transferred to either the DfE or the academy.

In certain circumstances, a maintained school may not be eligible for intervention but all parties may agree that an externally Sponsored Academy solution would best meet the needs of the school. The Academies Act 2010 requires the maintained school's Governing Body to apply for an Academy Order. Under this arrangement any surplus balance would be transferred to the Academy Trust. However, any deficit would remain with the local authority but the DfE would not object to a separate side agreement between the sponsor and the local authority under which the deficit could be fully or partially repaid over time.

19.8.5 Accounting Treatment of Closing Capital Balances

19.8.5.1 Devolved Formula Capital (DFC)

When notice is given that a school is to close, the Local Authority will automatically assume joint responsibility with the school for the deployment of any remaining Devolved Formula Capital.

The Local Authority will consider the DFC position of each closing school. Should there be sufficient unspent DFC, the Local Authority will allocate the balance to the designated successor schools that enrol the closing school's pupils. The allocation will be based on the number of pupils transferring from the closing school. The expectation is that the school(s) receiving the additional DFC allocation will prioritise its use for urgent or outstanding condition works.

DFC will still be available for schools closing during the financial year and, again, it is the Local Authority's responsibility to manage in-year adjustments of this nature. Decisions as to its use by closing schools are likely to be restricted to urgent works of a health and safety, regulatory or legal nature or to remedy defects in order to

facilitate the disposal of the site. The Local Authority has the discretion to reallocate DFC released from closing schools between schools on a fair and transparent basis.

Before any capital balances can be transferred to the designated schools, the Local Authority is required to deduct any costs associated with the decommissioning of the closing school, i.e. security provision.

Where the closing school or designated school(s) are voluntary aided, the Local Authority will have to consider the VAT implications of any allocations given that voluntary aided schools are liable for VAT on any capital expenditure over a de-minimis level of £2k in any financial year.

19.8.6 Accounting for the Pupil Premium

The Pupil Premium is made up of three elements:

- i. funding for children from low-income families who have at some point in the last 6 years been known to be eligible for FSM in both mainstream and non-mainstream settings; and
- ii. funding for those children on roll that have been continuously looked after by the local authority for more than 6 months and are in year groups Reception to Year 11.
- iii. There is also a Service Premium for children whose parents are currently identified as serving in the armed forces or who are in receipt of pensions under the Armed Forces Compensation Scheme and the War Pension Scheme.

Schools receive the Pupil Premium for free school meals and service children in a single annual payment at the start of the financial year.

Payments of the Premium for looked after children are made in termly instalments to the school where the pupil is on roll at the start of that term.

Pupil Premium is paid on a financial year basis.

When a school closes at the end of the academic year and they have received the full year Premium for FSM and service children, 7/12ths of that funding will be recovered to be transferred to the successor schools.

Where it is known that a school will be closing during the financial year, i.e. at the end of the academic year, the free school meal and service children elements of the Pupil Premium will be paid pro rata to the number of months the school remains open, i.e. 5/12ths. The balance relating to the remaining 7/12ths will be retained and distributed to the designated successor schools when they are known.

Any element of the Pupil Premium, allocated to a school for the period in which they are still open and which does not fall under the circumstances described under 7.5 or 7.6 above, that remains unspent when the school closes, will form part of the school's closing balance and will be treated as outlined in section 5 of this guidance.

19.8.7 Transitional Arrangements for Designated Schools

In consideration of the additional costs that a designated school could incur as a result of enrolling transferring pupils from a closing school, transitional funding arrangements can be made available. The purpose of the funding is to ensure that additional staffing resources are available to support pupils with additional educational needs or SEN from the date they start in school.

Additional premises resources are not available. However, should an additional classroom be required as a result of the increase in pupil intake, premises support could be made available.

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Careful consideration would be given to any such case that emerged as a result of school reorganisation.

Transitional funding is calculated as:

- 7/12th annual AWPU funds for pupils transferring in September
- plus
- additional resources for inclusion and school specific funding⁴

Designated school funding will be made available from the de-delegated School Specific Contingency from April 2014.

19.8.8 Transitional Arrangements for Two or More Schools Coming Together as One i.e. an infant school closing and a junior school extending its age range to accommodate the pupils of the infant school

In acknowledging that schools may struggle to adjust immediately to the revised structure, short term transitional funding is available in these circumstances only.

Schools that qualify for this transitional funding by coming together prior to April 2014 are funded as follows:

- Year 1: The school that remains open will receive 100% of its own lump sum plus 100% of the lump sum that would have been applicable to the school that has closed, were it still open, i.e. one lump sum at 200%.
- Year 2: The school will receive 100% lump sum plus 67% of the lump sum applicable to the closed school in year 1, i.e. one lump sum at 167%.
- Year 3: The school will receive 100% lump sum plus 33% of the lump sum applicable to the closed school in year 1, i.e. one lump sum at 133%.
- Year 4: A single lump sum is payable to the school, i.e. one lump sum at 100%.

Pre-2014 cases are funded from the de-delegated School Specific Contingency.

From April 2014 schools that meet the criteria for transitional funding will be funded as per the DfE's guidance. The new funding arrangements no longer allow for the use of the transitional arrangements under paragraph 9.2 above.

In the year following the reorganisation, both schools will receive 85% of the lump sum funding allocated via the Section 251 budget allocations. In the second year following reorganisation, only one lump sum will be payable to the open school. For example:

- (i) April (Year 1) School A (infant) and School B (junior) are both open; both schools receive 100% of their Section 251 budget allocation.
- (ii) August (Year 1) School A closes.
- (iii) September (Year 1) School B extends its age range and admits the former pupils of School A.
- (iv) October (Year 1) Pupil Census counts the pupils on roll at School B.
- (v) April (Year 2) School B is funded based upon the pupil count at the previous October. School B is funded for 2 x 85% lump sums.

⁴ Additional resources are based upon the average level of funding per pupil already allocated to the school or, where a new school, the County average.

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(vi) April (Year 3)

School B is funded based upon the pupil count at the previous October. School B is funded for 1 x 100% lump sum.

Post-2014 cases are to be funded through the Section 251 budget allocations to schools.

19.9 Records Retention and Destruction Schedule for Schools

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• Staff Personal Files	9.5.1
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Reference Number	Record	Retention Period (CY Denotes the Current Year)	Comments. Please note any files/documents considered sensitive should be disposed as confidential waste.
9	SCHOOLS		
9.1	Governing Bodies		
9.1.1	Instruments of Government	Until superseded	
9.1.2	Proceedings: Minutes	6 years from date of meeting	Consult Local History Officer/Archivist before disposal.
9.1.3	Confidential Minutes	6 years from date of meeting	
9.1.4	Inspection Copies of Minutes	Date of meeting + 3 years	
9.1.5	Proceedings: agenda papers and reports	6 years from date of meeting	
9.1.6	Papers from the DCFS	Until superseded	
9.1.7	Papers from the LA	Until superseded	
9.1.8	Papers from the school staff	CY + 6	
9.1.9	Proceedings of the annual parents' meeting	Date of meeting + 6 years	Consult Local History Officer/Archivist before disposal.
9.1.10	OFSTED Action Plans	CY + 6	
9.1.11	Action Plans	Date of action plan + 3 years	
9.1.12	Annual report to Parents (Annual reports required by the DCFS up to and including 2004/05 academic year)	Recommend 10 years after date of publication	Education (Governors' Annual Reports) (English) (Amendment) Regulations 2002.SI 2002 No. 1171 Consult Local History Officer/Archivist before disposal.
9.1.13	Other policy statements	Until superseded	
9.1.14	Records of complaints relating to the curriculum – for general complaints see 9.2.7	Date of resolution + 6 years	
9.1.15	General correspondence files	CY + 3	
9.1.16	Proposals for schools to become, or be established as, Specialist Status Schools	CY + 3	Consult Local History Officer/Archivist before disposal.
9.1.17	Records relating to endowments and trusts	Permanent	
9.1.18	Declarations of Pecuniary Interest and Hospitality Registers	CY + 6	
9.1.19	Disqualification Declarations	Date declaration signed + 10 years	

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Reference Number	Record	Retention Period (CY Denotes the Current Year)	Comments. Please note any files/documents considered sensitive should be disposed as confidential waste.
9.1.20	Copies of List 99 Checks	Date of check + 21 years	
9.1.21	Ballot papers for staff & parent governor elections	6 months from the date of the election	
9.1.22	Clerk to Governor's notes on meetings of the governing body and committees	For pupil discipline committees 6 months from the date of the meeting. For staff disciplinary issues notes should be given to the personnel adviser. Otherwise notes should be destroyed once the official minutes have been approved	
9.2	Education Management		
9.2.1	Minutes and reports of management team meetings	Date of meeting + 5 years	
9.2.2	Professional development plans	Closure + 6 years	
9.2.3	School development plans	Closure + 6 years	Consult Local History Officer / Archivist at end of retention period.
9.2.4	Head teacher's own records and correspondence	Records – closure of file + 6 years. Correspondence – date of correspondence + 3 years	
9.2.5	Other staffs' own records and correspondence	Records – closure of file + 6 years. Correspondence – date of correspondence + 3 years	
9.2.6	Log books/school diaries	Date of last entry in the book + 6 years	Consult Local History Officer / Archivist at end of retention period.
9.2.7	General complaints – for curriculum complaints see	Complaints concerning	

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Reference Number	Record	Retention Period (CY Denotes the Current Year)	Comments. Please note any files/documents considered sensitive should be disposed as confidential waste.
	9.1.14	children DOB + 15 years. Adults 6 years, unless negligence involved then CY + 15	
9.2.8	Reports made by the head teacher or the management team	Date of report + 3 years	
9.3	Pupils		
9.3.1	Pupil Records General		
9.3.1.1	Pupil's educational record	DOB + 25 years. If a looked after child then files must be kept 75 years from date of birth or 15 years from the date of death, if the child dies before 18 th birthday	Transfer to secondary school or other primary school when the child leaves. In the case of exclusion it may be appropriate to transfer record to the Pupil & Parent Services.
9.3.1.2	Pupil files and performance and tracking records	As 9.3.1.1	Transfer to secondary school or other primary school when the child leaves. In the case of exclusion it may be appropriate to transfer record to the Pupil & Parent Services.
9.3.1.3	Records of achievement	Whilst child attends school	If exists, belongs to pupil
9.3.1.4	Class registers	Date of register + 3 years	Consult Local History Officer/Archivist before disposal.
9.3.1.5	School admissions register	Date of last entry + 6 years	Consult Local History Officer / Archivist at end of retention period.
9.3.1.6	Pupil database	Current information only (but see 9.3.1.1 and 9.3.1.2 above)	Electronic systems may well need to retain information after the child has transferred to another school or ceased full-time education if this is the only record held.
9.3.1.7	Absence books	CY + 6	
9.3.1.8	Absence letters	Date of absence + 2 years	
9.3.1.9	Examination results	CY + 6	Any certificates left unclaimed should be returned to the

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Reference Number	Record	Retention Period (CY Denotes the Current Year)	Comments. Please note any files/documents considered sensitive should be disposed as confidential waste.
			appropriate Examination Board.
9.3.1.10	Any other records created in the course of contact with pupils (if no specific category)	CY + 3	Review at the end of 3 years and either allocate a further retention period or dispose.
9.3.1.11	Records associated with school trips		
A)	Checklists completed and signed by a group leader. Outline approval forms signed by head teacher & co-ordinators. Pro forma of letter to parents offering the trip & insurance details. Pupil list summarising consent forms. Risk assessment records. Trip itinerary. Pro forma of letter to parents regarding signing permission forms, providing passports & E111 forms etc. Group list of pupils and group leaders. Coach lists of pupil names and group leaders. Rooming arrangement lists.	DOB of youngest child + 25 years	
B)	Parental and medical consents for school trips and visits	Where a pupil was involved in an incident the consent form should be placed on the individual pupil file. Otherwise 1 year from the date of the trip	
c)	Trip financial information	CY + 6	
9.3.1.12	Child protection records	DOB + 25 years	Should be stored separately
9.3.1.13	Pupil restraint log books	DOB + 25 years	Review and extend the period if there is good reasons to do so.
9.3.1.14	Authorisation to issue medication	DOB + 25 years	Place on pupil file
9.3.2	Special Educational Needs		
9.3.2.1	Statement maintained under The Education Act 1996 – Section 324	As 9.3.2.8	Dispose unless legal action is pending
9.3.2.2	Proposed statement or amended statement	As 9.3.2.8	Dispose unless legal action is pending

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Reference Number	Record	Retention Period (CY Denotes the Current Year)	Comments. Please note any files/documents considered sensitive should be disposed as confidential waste.
9.3.2.3	Advice and information to parents regarding educational needs	Closure + 12 years	Dispose unless legal action is pending
9.3.2.4	Order from the tribunal	As 9.3.2.8	
9.3.2.5	Notice of review or assessment of educational needs at request of responsible body	As 9.3.2.8	
9.3.2.6	An assessment under The Education Act 1996 – Section 323	As 9.3.2.8	
9.3.2.7	Accessibility plan	Closure of file + 12 years	Dispose unless legal action is pending
9.3.2.8	Children SEN files	To be destroyed 35 years from closure of the file, however, if a looked after child then the file must be kept 75 years from date of birth or 15 years from the date of death, if the child dies before 18 th birthday	Destroy unless legal action is pending
9.3.3	Admissions and Exclusions		
9.3.3.1	Appeal files	Destroy 25 years from last action	
9.3.3.2	Exclusion files	Destroy 25 years from last action	
9.4	Teaching and the Curriculum		
9.4.1	Interim and final reports of the qualifications and curriculum authority	Whilst operationally required	
9.4.2	Curriculum development minutes	CY + 6	
9.4.3	Curriculum development files	CY + 6	
9.4.4	School syllabus	CY + 1	It may be appropriate to review these records at the end of each year and allocate a new retention period or dispose.
9.4.5	Schemes of work	CY + 1	It may be appropriate to review

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Reference Number	Record	Retention Period (CY Denotes the Current Year)	Comments. Please note any files/documents considered sensitive should be disposed as confidential waste.
			these records at the end of each year and allocate a new retention period or dispose. NYCC ref. 6.12.5.RMS ref. 6.4
9.4.6	Timetable	CY + 1	It may be appropriate to review these records at the end of each year and allocate a new retention period or dispose.
9.4.7	Class record books	CY + 1	It may be appropriate to review these records at the end of each year and allocate a new retention period or destroy.
9.4.8	Mark books	CY + 1	It may be appropriate to review these records at the end of each year and allocate a new retention period or dispose.
9.4.9	Record of homework set	CY + 1	It may be appropriate to review these records at the end of each year and allocate a new retention period or dispose.
9.4.10	Pupils' work	CY + 1	It may be appropriate to review these records at the end of each year and allocate a new retention period or destroy.
9.4.11	SATS records	CY + 6	
9.4.12	PANDA/Raise On Line	CY + 6	
9.4.13	Value added records	CY + 6	
9.4.14	Curriculum returns	CY + 3	
9.5	PERSONNEL AND HEALTH & SAFETY		
9.5.1	Staff Files		
9.5.1.1	All staff <u>personal</u> files	6 years after employment ceases	Access to files should be in accordance with the Council's 'open files' policy. All files should be disposed of as confidential waste.
9.5.2	Recruitment		
9.5.2.1	Advertisements	Retain indefinitely unless arranged via Personnel then only for as long as useful	
9.5.2.2	Applications	6 months except for person	Employee personal file retained for 6 years after employment

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Reference Number	Record	Retention Period (CY Denotes the Current Year)	Comments. Please note any files/documents considered sensitive should be disposed as confidential waste.
		appointed – their info to personal file. See comments	ceases.
9.5.2.3	Referee reports	6 months except for person appointed – their info to personal file. See comments	Employee personal file retained for 6 years after employment ceases.
9.5.2.4	Interview reports and recruitment records	6 months except for person appointed – their info to personal file. See comments	Employee personal file retained for 6 years after employment ceases.
9.5.3	Personnel Administration		
9.5.3.1	Records relating to allegations against staff and volunteers	Indefinite. See comments	For specific guidance please refer to Personnel Services. NOTE if this information is held, a note in red MUST be made on the cover of the personal file to indicate this.
9.5.4	Leave and Attendance		
9.5.4.1	Jury Service	2 years	
9.5.4.2	Study leave	2 years	
9.5.4.3	Special and personal leave	2 years	
9.5.4.4	Leave applications	2 years	
9.5.4.5	Annual leave	2 years	
9.5.4.6	Entitlement to statutory paternity pay	Information into personal file. See comments	Employee personal file retained for 6 years after employment ceases.
9.5.4.7	Maternity records	CY + 3	
9.5.5	Termination		
9.5.5.1	Resignation	Information into personal file. See comments	Employee personal file retained for 6 years after employment ceases.
9.5.5.2	Redundancy (section 188)	Information into personal file. See comments	Employee personal file retained for 6 years after employment ceases.
9.5.5.3	Dismissal	Information into personal file. See comments	Employee personal file retained for 6 years after employment ceases.

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Reference Number	Record	Retention Period (CY Denotes the Current Year)	Comments. Please note any files/documents considered sensitive should be disposed as confidential waste.
9.5.5.4	Death	Information into personal file. See comments	Employee personal file retained for 6 years after employment ceases.
9.5.5.5	Retirement	Information into personal file. See comments	Employee personal file retained for 6 years after employment ceases.
9.5.5.6	Exit questionnaires	15 months from date of leaving. See comments	To be kept separate from personal file.
9.5.6	Staff Monitoring & Discipline		
9.5.6.1	Probation reports	Information into personal file. See comments	Employee personal file retained for 6 years after employment ceases.
9.5.6.2	Performance plans	Information into personal file. See comments	Employee personal file retained for 6 years after employment ceases.
9.5.6.3	Merit payments	Information into personal file. See comments	Employee personal file retained for 6 years after employment ceases.
9.5.6.4	Other strategy	Information into personal file. See comments	Employee personal file retained for 6 years after employment ceases.
	Processing of disciplinary and grievances investigations where proved	Warnings involving children to be placed on personal file permanently	
9.5.6.5	Formal oral warning	Information into personal file	This will be disregarded for disciplinary purposes after 6 months satisfactory conduct. If placed on a personal file it must be weeded from this file.
9.5.6.6	Written warning	Information into personal file	This will be disregarded for disciplinary purposes after 12 months satisfactory conduct. If placed on a personal file it must be weeded from this file.
9.5.6.7	Final written warning	Information into personal file	This will be disregarded for disciplinary purposes after 12 months satisfactory conduct. If placed on a personal file it must be weeded from this file.
9.5.6.8	If case not found	Retain for 6	

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Reference Number	Record	Retention Period (CY Denotes the Current Year)	Comments. Please note any files/documents considered sensitive should be disposed as confidential waste.
		months from the conclusion of the case	
9.5.6.9	Employee relations investigations (investigation officer's file)	Retain for at least 3 years after action completed	
9.5.6.10	Annual appraisal/assessment records.	CY + 5	
9.5.7	Training Records		
9.5.7.1	Training records	Information into personal file. See comments	
9.5.7.2	Training (concerning children)	Information on those receiving training into individual personal files <u>and</u> into a separate training file – see comments	Employee personal file retained for 6 years after employment ceases. Separate file relating to training concerning children retain indefinitely. For specific guidance please refer to Personnel Services.
9.5.7.3	Post entry training	Information into personnel file. See comments	Employee personal file retained for 6 years after employment ceases.
9.5.7.4	Occupational health & safety training	Information into personnel file. See comments	Employee personal file retained for 6 years after employment ceases.
9.5.7.5	Training materials	Information into personnel file. See comments	Employee personal file retained for 6 years after employment ceases.
9.5.7.6	Training proof of completion certificates, awards, exam results	Information into personnel file. See comments	Employee personal file retained for 6 years after employment ceases.
9.5.8	Accident and Health & Safety Records General		
9.5.8.1	First aid books and accident reports	Adults – 6 years from date of last entry. Children DOB + 25 years	
9.5.8.2	Incident reports and related correspondence	Indefinite	
9.5.8.3	Records relating to staff accident/injury at work	6 years after employee leaves	
9.5.8.4	Fire precaution log books	CY + 6	

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Reference Number	Record	Retention Period (CY Denotes the Current Year)	Comments. Please note any files/documents considered sensitive should be disposed as confidential waste.
9.5.9	COSHH (Control of Substances Hazardous to Health)		
9.5.9.1	COSHH health surveillance records or records of exposure to substances hazardous to health etc, where the school does not use the Council's Occupational Health Service	40 years from date of last employment	
9.5.9.2	COSHH Risk assessments & records	CY + 10 years	Review (where appropriate an additional retention period may be allocated)
9.5.9.3	Reg. 9 – maintenance, examination and test of control measures – examination and testing of control equipment and repairs carried out as a result	40 years	
9.5.9.4	Reg. 10 – monitoring exposure at the workplace – exposure to hazardous substance at the workplace – general exposure	Where the record is representative of the personal exposures of identifiable employees for at least 40 years, otherwise 5 years from the last entry made	
9.5.9.5	Reg. 10 – monitoring exposure at the workplace – exposure to hazardous substance at the workplace – personal exposure of identifiable employee	40 years	
9.5.9.6	Process of monitoring areas where employees and persons are likely to have become in contact with asbestos	Last action + 50 years	
9.5.9.7	Process of monitoring areas where employees and persons are likely to have become in contact with radiation	Last action + 40 years	
9.5.9.8	Noise assessment records	40 years if noise	Noise at Work Regulations 1989

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Reference Number	Record	Retention Period (CY Denotes the Current Year)	Comments. Please note any files/documents considered sensitive should be disposed as confidential waste.
		exceeds action level. 5 years if noise level not exceeded	Regulation 5: Assessments Record (Amendment)
9.5.9.9	Policy statements	Date of expiry + 1 year	
9.5.10	Risk Assessments		
9.5.10.1	Risk assessments	Until superseded but review every 12 months. If no change retain a minimum of CY + 6	Management of Health & Safety at Work Regulations 1999 Regulation 3: Risk assessment
9.5.11	Safe Systems of Work		
9.5.11.1	Written report about the industrial activity	CY + 6	Control of Major Accident Hazards Regulations 1999 SI 1999 No 743 Regulation 7
9.5.11.2	Safe systems of work	Until superseded (review every 12 months)	
9.5.11.3	Safe system of work certificates	6 months after completion of work	
9.6	School Organisation/Administration		
9.6.1	School prospectus	CY + 3	Consult Local History Officer / Archivist before disposal
9.6.2	Head teacher's official diary	CY + 6	
9.6.3	Staff meeting minutes	CY + 6	
9.6.4	Administrative and general files	Records – closure of file + 6 years. Correspondence date + 3 years	
9.6.5	Annual calendar of events	Current year	
9.6.6	Circulars	CY + 1	
9.6.7	Newsletters and other information to parents	CY + 1	Review to see if further retention period is required. Consult Local History Officer / Archivist before disposal.
9.6.8	Staff handbook	Retain 1 library copy of each version	
9.6.9	Visitor's book	CY + 2	

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Reference Number	Record	Retention Period (CY Denotes the Current Year)	Comments. Please note any files/documents considered sensitive should be disposed as confidential waste.
9.6.10	Inventories of furniture and equipment	CY + 6	
9.6.11	Miscellaneous agreements	12 years after agreement ceases to apply	
9.6.12	General File Series	CY + 5	Review to see if further retention period is required
9.6.13	Employers Liability Certificate	Permanent	
9.6.14	Supply teacher's records	CY + 2	
9.6.15	PTA/Old Pupils Associations	CY + 6	At end of retention period review whether a further retention period is required
9.7	Finance & School Fund		
9.7.1	Annual statement of accounts	CY + 6	Consult Local History Officer / Archivist at end of retention period
9.7.2	Budget reports, budget files, monitoring statements	CY + 3	
9.7.3	Order books and requisitions	CY + 6	
9.7.4	Delivery documentation	CY + 6	
9.7.5	Debtors' records/invoices	CY + 6	
9.7.6	Petty Cash Record Books	CY + 6	
9.7.7	Bank Statements	CY + 6	
9.7.8	Telephone Call Records	CY + 2	
9.7.9	List of Authorised Signatories	6 years after person ceases to be a signatory or the list is superseded	
9.7.10	Completed Receipt Books	CY + 6	
9.7.11	Bank Paying in Books	CY + 6	
9.7.12	Source documents used for the raising of invoices	6 years	
9.7.13	Paid cheques or cheque stubs	CY + 6	
9.7.14	Sales Books	CY + 6	
9.7.15	Income records	CY + 6	
9.7.16	Copy orders	CY + 2	
9.7.17	Invoices & other records covered by Financial	CY + 6	

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Reference Number	Record	Retention Period (CY Denotes the Current Year)	Comments. Please note any files/documents considered sensitive should be disposed as confidential waste.
	Regulations		
9.7.18	Ledger	CY + 6	
9.7.19	School journey books (if separate bank a/c, as for school fund)	CY + 6	
9.7.20	Applications for free school meals, travel, uniforms	Whilst child attends school	
9.7.21	Student grant applications	CY + 3	
9.7.22	Free school meal registers	CY + 6	
9.8	Property		
9.8.1	Orders for repairs, maintenance and supplies	CY + 6	
9.8.2	Records of lettings of school premises	CY + 6	
9.8.3	Records of insurance (policies and schedules)	Indefinitely	
9.8.4	Burglary, theft and vandalism report forms	CY + 6	
9.8.5	Title deeds	Permanent	These should follow the property or be offered to Archives.
9.8.6	Maintenance log books	10 years after last entry	
9.8.7	Contractors reports	CY + 6	
9.8.8	Registers of loans	Date of last payment on loan + 12 years	Review to see if further retention period is required. Consult Local History Officer / Archivist before disposal.
9.8.9	Capital grant and loan sanction files	CY + 12	
9.8.10	Plans	Permanent	
9.8.11	Maintenance & contractor files	CY + 6	
9.8.12	Leases	Expiry of lease + 12 years	
9.8.13	Contractors authorisation to work on site	CY + 6	
9.9	Liaison with the Local Authority, DfE and OFSTED		
9.9.1	Circulars	Whilst operationally required	

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Reference Number	Record	Retention Period (CY Denotes the Current Year)	Comments. Please note any files/documents considered sensitive should be disposed as confidential waste.
9.9.2	Education Bulletin	CY + 2	
9.9.3	DCFS returns: PLASC/School Census	CY + 6	Print off and retain the summary of each PLASC/School Census return.
9.9.4	DCFS returns: Records of extra district pupils	CY + 6	
9.9.5	September organisation forms	CY + 1	
9.9.6	Attendance returns	CY + 1	
9.9.7	Secondary transfer sheets	CY + 2	
9.9.8	Return of travellers' children	CY + 6	
9.9.9	OFSTED reports and papers	CY + 10	
9.9.10	LA advisory/inspection reports	CY + 6	
9.9.11	Independent inspectors' reports/papers for inspection	CY + 6	
9.9.12	HMI Reports	These no longer need to be kept	When no longer of use to the school consult Local History Officer / Archivist before disposal.
9.10	Connexions		
9.10.1	Service Level Agreements	Until superseded	
9.10.2	Work Experience Agreement	DOB + 25 years	
9.11	School Meals		
9.11.1	Dinner registers	CY + 3	
9.11.2	Till rolls	CY + 3	
9.11.3	School meals summary sheets	CY + 3	
9.11.4	FSM Authorisations	Whilst child attends school	

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Reference Number	Record	Retention Period (CY Denotes the Current Year)	Comments. Please note any files/documents considered sensitive should be disposed as confidential waste.
9.12	CONTRACTS		
9.12	Works/Supplies/Services Contracts		
9.12.1	Contracts under seal/above £50,000		
9.12.1.1	Written contracts under seal	Destroy 13 years after the terms for each contract have expired	
9.12.2	Contracts not under seal/below £50,000		
9.12.2.1	Written contracts not under seal	Destroy 7 years after the terms of contract have expired	
9.12.2.2	Contract Monitoring Records	CY + 2	
9.13	Tendering		
9.13.1	Invitation to tender		
9.13.1.1	Successful tender	Becomes part of contract	
9.13.1.2	Written record of agreements between contractors:		
	Documentation relating to contracts Unsuccessful bids quotations Unsuccessful tenders Contracts for services, supplies & works over 20k	Quotations 3 months Tenders 6 months Retained for 6 years after expiry of agreement except where deeds when it should be 12 years	

Last reviewed: 2011
(Ian M Kaye)

19.10 Extended Schools

19.10.1 Background

The development of Extended Services in schools is linked to raising pupil achievement and attainment. The government believes that strategies are in place in the classroom to raise standards but to ensure that all children maximise their potential, the barriers and difficulties that children and families face outside the classroom need to be dealt with. Section 27 of Education Act 2002 gives governing bodies a power to 'provide any facilities or services whose provision furthers any charitable purpose for the benefit of pupils at the school or their families, or people who live or work in the locality in which the school is situated'.

Following this, the County Council was empowered to deliver extended school services and funding from Central Government was made available.

Since April 2011, the extended services funding that was previously provided through Standards Fund has been streamlined and now forms part of the overall schools revenue baseline. Schools are able to decide whether they use this funding to provide extended services or in other ways to raise standards, narrow attainment gaps and improve outcomes. There is no longer any earmarking of specific funds for extended services. The idea is that schools now have the freedom and flexibility across all their budgets to support their pupils. As such the County Council's remit to deliver extended school services no longer exists. However, some schools continue to deliver extended services and this guidance is intended to support them or those schools that are developing new extended services.

The schools in North Yorkshire offer all children, young people and families in their community a core offer of extended services that include:

- high quality childcare for primary school aged children, provided on the school site or through other local providers, available 8am - 6pm all year around;
- pupils to be offered a varied range of activities including study support (e.g. homework clubs), sport, dance and drama, and volunteering and business and enterprise activities;
- support for parents and families including information sessions for parents of children at key transition points in their lives, access to parenting programmes, family learning opportunities, and information on the advice and support available to parents;
- swift and easy access to a range of targeted and specialist support services, such as speech and language therapy, counselling, family support services and (for young people) sexual health services; and
- community access to facilities including ICT (Information and Communications Technology), sports grounds, arts and adult and family learning.

Schools are expected to respond to the needs of, and work closely with, their community to plan services. Schools are not expected to establish new services where there is no evidence of demand or need and they may not necessarily deliver the activities or services themselves. As a result of this extended services will look very different from school to school across North Yorkshire.

Schools can collaborate with other schools and/ or with voluntary and private sector organisations to develop and provide access to extended services on various sites. By coordinating effort and pooling resources, schools within a cluster can increase the chances of services being provided on a sustainable basis, can signpost to existing services and not duplicate resource.

19.10.2 Methods of delivery

There are two methods of delivery, both of which have different VAT treatment:

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- i. The school delivers the activity itself; and
- ii. The school acts in collaboration with other partners/agencies.

Direct delivery - schools opting to be direct deliverers will need to take complete control of the service offered, including the employment of staff and the charging of fees. Ultimately, the governing body is responsible for the activity.

The staff employed to operate the provision will be employees of the County Council and therefore LA pay scales and terms and conditions will apply. Staffing costs will be charged to the corresponding employee subjective code and will show on the monthly Oracle payroll print.

Delivering with Third Parties – the third party will employ the staff and all staffing issues are the sole responsibility of the third party.

19.10.3 Accounting

Accounting for the treatment of VAT on extended activities can be found in chapter 16 of this manual.

Where the service is provided by a third party, the school is still required to recover costs by means of a letting arrangement.

The LMS Scheme (Chapter 2) details the treatment of income and surpluses in section 12.

12.7.1 Schools shall retain all net income derived from community facilities except where otherwise agreed with a funding provider, whether that be the LA or some other person.

12.7.2 The school can carry such retained net income from one financial year to the next as a separate community facilities surplus, or, subject to the agreement of the LA at the end of each financial year, transfer all or part of it to the school's budget share balance.

19.10.4 Consistent Financial Reporting (CFR)

- I15 Pupil focused extended school funding and/or grants
 - Includes other sources of funding to be attributed to pupil focused extended school activities
 - Excludes any charges for these activities that should be captured in income from facilities and services (I08) and any funding which is to be attributed to a community focused activity (see I16)
- I16 Community focused school funding and/or grants
 - Includes sources of funding to be attributed to community focused activities
 - Excludes and funding that is to be attributed to pupil focused extended school activity (see I15)
- I17 Community focused school facilities income
 - Captures income from community focused school facilities and activities
 - Since 2011/12 schools have been able to spend their delegated budget on community facilities. They may receive income from facilities or activities where they have directly employed someone or directly contracted a third party to facilitate a community focused facility or activity rather than a pupil focused one (i.e. the facility/activity is primarily for the benefit of the wider community rather than their pupils). This income should be recorded under I17. The income they receive from facilities which are primarily for the benefit

of their pupils and the school but are leased out to third parties not directly employed or contracted by the school should be coded under I08.

E31 Community focused school staff

- Includes all staff employed directly by the school for community focused activities
- Includes adult education tutors where the school manages the Adult education programme
- Excludes the cost of school staff who are not directly employed by the school for community focused activities (see E01 – E07)

E32 Community focused school costs

- Includes all running costs associated with a community focused school activity or facility including recruitment costs, materials, etc
- Excludes any community focused running costs that are incurred as a result of a third party delivering the activity who has not been directly employed or contracted by the school (to be recorded under E01 – E30)

19.11 School Linking Protocols

19.11.1 This section covers the protocols developed for schools co-ordinating International School Partnership Projects that involve adult only travel. This is led by the Quality and Improvement Service.

19.11.2 Approving the project in principle

Prior to any contact with schools, approval for the project should be gained:

- A draft outline of the proposed project should be submitted to the chair of the Global Learning Strategy Group (GLSG) (see contact details at end). The GLSG will quality assure the application.
- Approval must be gained from **all** head teachers and governing bodies involved. The governors will be responsible for signing the application. The school will then become the accountable body and responsible for any additional costs.
- The formal approval process for adults travelling abroad on business, such as for global school partnership projects, needs to be included in the schools' visits policy which must identify who will give approval for the arrangements on behalf of the school.

19.11.3 Setting up the project

An initial meeting with interested schools should clarify the aims and intended outcomes of the project. The project should address the schools needs and be written into their development planning. Training requirements around global learning and developing effective partnerships should be identified.

19.11.4 Completing grant applications

Advice and guidance for completing application forms can be provided by the Chair of the GLSG, the lead teachers for global learning, Craven Development Education Centre or the Centre for Global Education York (contact details below).

There are a number of CPD courses available to support schools with grant applications. See the CPD Prospectus or contact the chair of the GLSG for details.

If a Local Authority signature and/or support are required for the application this can be provided by the Chair of the GLSG. Please arrange this at least two weeks before the grant submission deadline.

See Chapter 15: Earmarked Funds for information on the Grants Procedures.

19.11.5 Organisation, planning, risk management and booking

Once approved

- Visits must comply with the current LA policy, procedures and guidance regarding any educational off-site visit or activity;
- Visits must be entered onto the Educational Visits Notification System in the usual way and the names and schools of each member of staff be added to the staff list. The option "Adult Only Visit" should be selected in the first section of the form;
- If a number of schools are involved, the nominated lead school only will be required to notify the LA of the visit and include details of all participants;
- The Education Development Adviser for Learning beyond the Classroom will give final employer approval in consultation with the chair of the GLSG and Insurance and Risk Management; and

- Final approval will NOT be granted until all three parties have sufficient and suitable information regarding the visit.

If there are several schools involved in the project, one should be identified as the lead school. This school should hold the budget. Where possible, the school/schools involved should be encouraged to take responsibility for the planning and organisation of any visits, such as flight bookings, developing a programme for the visit and communicating with link schools. The role of the Local Authority Officer is to act as a facilitator and for additional support, not to coordinate the whole project. This enables schools to take ownership of the project and ensures the sustainability of the project in the long term.

19.11.6 Finance

Detailed accounts of any spending, with invoices and receipts, need to be kept by the budget holder. This should be the lead school involved in the project.

Payments for flights, accommodation and other resources/materials should be invoiced to the budget holder.

19.11.7 Purchasing Cards

It is recommended that schools apply for a Company Barclaycard (also known as a purchasing card) on behalf of the individual who is travelling. Cards are registered to named individuals. The benefits of using a Company Barclaycard are such that it is accepted in most countries and staff do not have to incur expenditure and then claim it back as it is charged direct to the school budget that receives the grant.

If the school does already have a Company Barclaycard, albeit in the name of another member of staff, the school can apply for an additional card in the name of the person travelling. If not, the school will have to apply for a new card. This process can take up to four weeks so schools are advised to apply well in advance of the date of travel particularly if the intention is to use the card to book flights.

If more than one member of staff within your school or cluster is travelling, it may be advisable to nominate one person to hold a Barclaycard in their name on behalf of all those who are travelling, i.e. the lead school.

It may be possible for a card user to be set up for a short period of time, for example for the duration of the visit.

Further information can be found in the North Yorkshire County Council Purchasing Card Manual (Schools Version) which can be found at <http://cyps.northyorks.gov.uk/index.aspx?articleid=20566> or by contacting Anne Banks on 01609 535887.

19.11.8 Audit Requirements

It is good practice for the budget holder/lead school to produce a budget plan from the outset.

Detailed accounts of any spending, evidenced by invoices and receipts, need to be kept by the budget holder/lead school whether a Company Barclaycard is used or not.

If expenditure is met from individuals' or other schools' own bank accounts, claims should be submitted along with receipts etc to the budget holder/lead school.

It is recognised that it may be difficult to obtain receipts in some countries. As such a log of all expenditure for which there is no receipted evidence should be maintained. However, every attempt should be made to obtain receipts where at all possible for all items of expenditure.

If the grant funding does not cover all costs then additional funding can be provided by the schools involved, through fund-raising or from personal contributions from those involved.

Any budget allocated to administration can be spent on venue costs for training/meetings, buying in expertise from the Local Authority, i.e. for staff training, support with grant applications, developing joint curriculum projects, or providing essential resources that would enhance the partnership, i.e. artefacts, cameras. This budget could also be spent on buying in additional administration time to organise travel and make bookings.

19.11.9 Insurance

Any trip made by officers of the LA or teachers is classed as business travel and needs to be recorded with the Insurance and Risk Management Section. Please inform the Insurance and Risk Management Section of the full details of the trip at least four weeks before the trip is due to commence. The following details are required:

- i. Name of employees attending the trip
- ii. Names of the School / Establishment
- iii. Dates of travel
- iv. Destination
- v. Details of the itinerary

The necessary Liability and Travel insurances will then be put in place and the participants on the trip will be provided with details of the County Council's Travel Insurance Policy which includes the Insurer's emergency contact details.

Insurers of both policies would expect that full risk assessments are undertaken and this would include checking and monitoring the British Foreign and Commonwealth Office in respect of traveling in particular countries. In addition, insurers need to be aware of any activities involving manual labour, i.e. digging wells or any other onerous activities.

19.11.10 Laying firm foundations

Once a link has been established, partner schools need to get to know each other. Ensure there is a link person at each school and that methods of communication are clear. E-mail may not be best for all schools in developing countries; post or mobile phone may be more effective. Find out about each other's country, culture, lifestyles, education systems and curriculum. Find out about shared issues and common themes you may want to work on. Find out about and consider cultural protocols so as not to offend.

Draw up a Partnership Agreement outlining the aims of the partnership, what both schools agree to do, communication arrangements, etc. This should be signed by the headteacher of each school.

Encourage schools to set up a group of interested teachers, pupils and governors who will steer the project. If more people are involved the project is likely to have more impact.

Is the partnership project written in to the school development plan?

(See Guidance on 'Effective School Partnerships' for more detail)

19.11.11 Curriculum links:

Any international school partnership project should emerge from the learning needs of the schools and communities. It is important to identify what outcomes are expected from the project in terms of pupils learning and experience. A baseline assessment of pupil's perceptions, understanding, values and attitudes is a good starting point and then the impact of any international partnership work can be measured.

Consider common areas of the curriculum where joint curriculum projects can be developed. Pupils from partner schools can work on the same project and then share their work, thus learning together as well as learning about and from each other. Keep the projects focussed with clear outcomes.

Ultimately schools are aiming to have their international partnership work embedded across the curriculum, enhancing global learning. It should also be evident in the ethos and culture of the school.

19.11.12 Evaluating the impact:

The outcomes of the project need to be measured and the aims evaluated to assess the impact of the project on the pupils involved. The baseline assessment can be revisited at the end of the project. 'How do we know its working' is a useful resource to use to measure attitudinal change in young people. Copies of any formal reports written for the British Council or other funding organisations should also be sent to the Global Learning Strategy Group, via Rebecca Mason.

19.11.13 Checklist:

- Complete Appendix 1: Proposal form and submit to Chair of GLSG.
- Identify schools to be involved in the project and gain headteacher approval
- Meet with schools to discuss:
 - Aims of the project
 - How the project enhances global learning
 - Intended outcomes
 - How the impact will be measured
 - Organisation structure of the project and role of the LA
 - Funding
 - Insurance
 - Legal issues
 - Grant application process
- Complete the grant application and submit to the funding body.

If approved:

- Enter the visit onto the Educational Visits Notification System
- Organise CPD training for schools involved to ensure they have a clear understanding of global learning and effective school linking
- Ensure schools complete baseline attitudinal surveys so that impact can be measured
- Get to know the link schools, their context and the country.
- Plan and carry out the visits (Keep detailed accounts)

Consider:

- Health (vaccination requirements)
- Visas (you may need an official letter of invitation)
 - Finance
 - Insurance
 - Legal protection
 - Travel plans

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- Itinerary
- Cultural protocols
- Measuring impact
- Emergency contacts and contingency plans
- Risk assessments
- Develop joint curriculum projects
- Develop strategies to ensure the link is embedded in the curriculum
- Measure the impact
- Complete any final reports and submit copies to The Global Learning Strategy Group.

*All forms and guidance documents can be found in the Global Learning Room (in Inclusion corridor) on 'Fronter', under 'International Linking'.

19.11.14 Contact details:

- Chair of Global Learning Strategy Group (GLSG): Rebecca Mason. 01609 798554
rebecca.mason@northyorks.gov.uk
- Q&I Finance: Elaine Trehwitt 01609 532423 Elaine.Trehwitt@northyorks.gov.uk
- Craven Development Education Centre: Liz Roodhouse 01756 790737
liz@cravendec.org.uk
- Centre for Global Education York: Mick Bradley 01904 876755
m.bradley@yorks.ac.uk
- Insurance and Risk Management Section insurance@northyorks.gov.uk
- Education off-site visits and activities: Adrian Clarke adrian.clarke@northyorks.gov.uk
- North Yorkshire County Council Purchasing Card Manual (Schools Version): Anne Banks on 01609 535887

19.11.15 Resources:

- NYCC Guidance on 'Effective School Partnerships', (See 'Fronter' Global Learning Room)
- 'How do we know it's working?' RISC, 2008 ISBN: 978-1-874709-10 Measuring attitudinal change, early years to KS5.

19.11.16 Glossary:

GLSG - Global Learning Strategy Group

International School Partnership Project Proposal Form

**International School Partnership Project
Proposal Form**

Before a grant application for any project is submitted please complete a proposal form and return to Rebecca Mason from the Global Learning Strategy Group who will then submit it to John Bell for approval. (Rebecca.mason@northyorks.gov.uk)

Name of proposer:
Role:
Who would be involved and what would be their role? (Include NYCC employees and schools)
Outline of project proposal:
What are the intended outcomes?
How will the project be funded?
When will the project take place?
Deadline dates for any grant submissions:
Commitment/support from Q&I:
Time
Resources
Other

Approved by:

Approved by:

Chair of Global Learning Strategy Group

Q&I Director