

Children's and Education Services

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PART ONE:

SERVICE EXPENDITURE ANALYSIS FOR CHILDREN’S AND EDUCATION SERVICES – EDUCATION SERVICES

Divisions of Service (Mandatory)	Subdivisions of Service (Discretionary)
Early Years	<ul style="list-style-type: none"> Delegated nursery school budgets Early years free entitlement High needs budget for early years Grants devolved to nursery schools LA/corporate expenditure attributable to early years provision.
Primary Schools	<ul style="list-style-type: none"> Delegated primary school budgets Dedelegated items (England) High needs budget for primary education Grants devolved to primary schools LA/corporate expenditure attributable to primary schools.
Secondary Schools	<ul style="list-style-type: none"> Delegated secondary school budgets Dedelegated items (England) High needs budget for secondary education Grants devolved to secondary schools LA/corporate expenditure attributable to secondary schools.
Special Schools and Alternative Provision	<ul style="list-style-type: none"> Delegated special school and alternative provision budgets Pupil referral units Other alternative provision High needs budget for special schools and alternative provision Grants devolved to special schools LA/corporate expenditure attributable to special schools.
Post-16 Provision	<ul style="list-style-type: none"> High needs budget for post-16 provision LA/corporate expenditure attributable to post-16 provision Grants devolved to post-16 provision.
Other Education and Community Budget	<ul style="list-style-type: none"> Young people’s learning and development Adult and community learning

**Divisions of Service
(Mandatory)**

**Subdivisions of Service
(Discretionary)**

Service strategy and other educational functions.

Management and
Support Services

Specific (optional) holding accounts as required by each authority.

Note 1: SeRCOP makes it clear that Corporate and Democratic Core costs and Non Distributed Costs should be kept separate from the SEA above.

Note 2: This guidance should be read in conjunction with the introduction to the SEA for all local government services and CIPFA's updated statement of principles for Best Value accounting which are included in the Appendix to SeRCOP.

PART TWO: SERVICE EXPENDITURE ANALYSIS FOR CHILDREN'S AND EDUCATION SERVICES – CHILDREN'S SOCIAL CARE

Divisions of Service (Mandatory)	Subdivisions of Service (Discretionary)
Sure Start Children's Centres/Flying Start and Early Years	
Children Looked After	Residential care Fostering services Adoption services Special guardianship support Short breaks (respite) for disabled children looked after Children placed with family and friends Education of children looked after Leaving care support services Asylum seekers Other children looked after services.
Other Children and Family Services	
Family Support Services	Direct payments Short breaks (respite) for disabled children Other support for disabled children. Targeted family support Universal family support.
Youth Justice	
Safeguarding Children and Young People's Services	Social work (including LA functions in relation to child protection) Commissioning and children's services strategy Local safeguarding children board.
Asylum Seekers	Assessment and case management Other children and families (includes children who are not looked after).

Divisions of Service (Mandatory)	Subdivisions of Service (Discretionary)
Services for Young People	Targeted services for young people Universal services for young people.
Support Service and Management Costs (optional holding accounts) Note: all costs accounted for in these accounts should be allocated directly or apportioned to the service divisions above before the accounts are closed. Apportionment bases should be determined in accordance with the guidance in Chapter 2, Section 4 of SeRCOP.	Management and administration Central advisory, policy and development units (including BV) Information and communication technology Training Transport (other than for clients) Catering (other than for clients) Personnel/HRM Finance (including internal audit) Legal services Property services Quality assurance Contract negotiation Welfare rights service Generic advocacy services Others not specified above.

Note 1: It is the intention of the Children's and Education Services SEA (introduced in the 2007 BVACOP SEA) to reflect the requirement for local authorities to have a director of children's services in place from 1 April 2008. It is acknowledged that the level of integration of services under a children's services directorate will vary between authorities and also between England and Wales. However, by retaining the mandatory divisions for Education Services and Children's Social Care set out in the 2006 BVACOP, authorities should be able to account for these services on a basis consistent with previous years. This should also provide sufficient flexibility for authorities to continue to complete CIPFA and government statistical returns and to preserve trends.

Note 2: SeRCOP makes it clear that Corporate and Democratic Core costs and Non Distributed Costs should be kept separate from the SEA above.

Note 3: This guidance should be read in conjunction with the introduction to the SEA for all local government services and CIPFA's updated principles for Best Value accounting which are included in the Appendix to SeRCOP.

Note 4: The subjective analysis will need to be capable of splitting all the above services between in-house and bought-in provision.

Note 5: Apportionment bases should be determined in accordance with the guidance in Section 2 of SeRCOP.

PART THREE: GUIDANCE NOTE: COMPLETING THE SERVICE EXPENDITURE ANALYSIS FOR CHILDREN'S AND EDUCATION SERVICES

INTRODUCTION

- 1** The SEA for Education Services within the Children's and Education Services provides a high-level summary of expenditure on education. The inclusion of an Education SEA within the framework also allows for the placement of elements of non-school funding that involve adult and community education. The service and divisions of service headings are mandatory for English and Welsh local authorities (LAs) from 1 April 2004 and LAs will need to ensure that they have the information necessary to calculate total cost, as defined in Section 2 of SeRCOP, at this level. Any more detailed total cost calculations are at the discretion of each LA.
- 2** The aim of this guidance is to ensure different local authorities' Children's Services financial records are on as consistent a basis as possible and to allow local authorities to meet the majority of their financial reporting commitments from a single set of base financial records.
- 3** Local authorities have the discretion to establish a more detailed supporting analysis if they require it, including those issued under s251 of the Apprenticeships, Skills, Children and Learning Act 2009 and in Wales s52 of the Schools Standards and Framework Act 1998.
- 4** This guidance note should be read in conjunction with the general introduction to the complete series of SEAs. This emphasises that the aim of the SEA is to define consistent groups of activities to which, at the mandatory division of service level, the definition of total cost should apply. It is through the definition of total cost that the scope of income and expenditure to be included in the SEA is defined. Because the focus is on the type of activity, and what it is intended to achieve, the SEA cuts across other issues such as how a service is organised, in managerial terms, and how it is funded.

STRUCTURE OF THE SERVICE EXPENDITURE ANALYSIS FOR CHILDREN'S AND EDUCATION SERVICES

- 5** There are seven main divisions of service plus the facility, within Education Management and Support Services, for each local authority to maintain such holding accounts as it

wishes for support services and other overheads.

- 6 SeRCOP states that Corporate and Democratic Core costs and Non Distributed Costs should not be allocated or apportioned to other divisions of service.
- 7 The term 'children' should cover all children regardless of the type of need.
- 8 A few other basic rules are that:
Expenditure should include payments funded by grants and income.
Income and expenditure should each be shown gross. Do not net one off against the other, eg show contributions by clients towards the cost of their care as income.
Social care management and support service costs should be apportioned to the division of service that benefits from them.
- 9 Under section 256 of the National Health Service Act 2006 (formerly section 28a of the NHS Act 1977), health authorities can reimburse local authority expenditure. This should be recorded in the appropriate service division(s) or subdivision(s). Contributions from the health authority should be recorded as income.

SUPPORT SERVICE AND MANAGEMENT COSTS

- 10 This service division may be helpful to authorities that find it useful to maintain holding accounts for support services and other overheads where the costs:
are not directly charged to users of the services
cannot be directly allocated to users of the services.
- 11 It is important to stress that these holding accounts are optional. They need not be used at all and, if they are used, authorities have complete discretion over what each covers. However, if any holding accounts are used, they should not contain a balance at the year-end and they will not feature in end-of-year accounts. This is because, to meet the definition of total cost, all costs, including management and support costs, must be allocated, apportioned or charged to one of the other service divisions at the year-end.
- 12 Whenever there is a need to apportion costs over more than one division of service, reference should be made to CIPFA's current guidance on the principles of cost apportionment specified in Section 2 of SeRCOP.

CLASSIFYING DIFFERENT TYPES OF SCHOOL

- 13 Where different types of school exist, LAs are free to analyse locally in greater detail than the minimum required here. For example, they may wish to separate first schools from middle schools, boarding schools from non-boarding schools, secondary schools with

sixth forms from those without.

- 14 First and middle schools should be classified as either Primary or Secondary in the first instance, on the basis of the relevant deeming order.
- 15 Early Years should include free-standing nursery schools. Nursery classes in primary schools should continue to be included in Primary Schools.

JOINT ARRANGEMENTS AND POOLED BUDGETS

- 16 Detailed guidance on accounting for pooled budget arrangements is included in the CIPFA publication *Pooled Budgets: A Practical Guide for Local Authorities and the National Health Service (Fully Revised Second Edition 2009)*. As the following extract from the first edition explains, the basic rule is that each partner accounts for its own contribution to the joint arrangement or pooled budget:

Given the nature of the pooled budget arrangement, each partner should account for their contribution to the budget. The host should send monitoring reports on a quarterly basis and at the year end prepare a memorandum of accounts within their Statement of Accounts that shows what has been received, and spent, and what remains. This memorandum of accounts will be sent to each of the partners at the year end for inclusion in their Statement of Accounts. Records will need to be retained for at least six years.

- 17 Ideally, the contribution will be accounted for across the SEA according to actual spending as recorded in the quarterly monitoring reports mentioned above, which should be based upon the pooled budgets management accounts.
- 18 Contributions by the NHS or other third parties towards the costs of services provided and managed by the local authority should be included as income in the authority's accounts. The gross costs of the services provided should be included as expenditure.
- 19 An authority's contribution to a care trust should also be recorded in the appropriate service division(s) according to actual spending.

SUPPORTING PEOPLE – ANCILLARY EXPENDITURE

- 20 If authorities identify expenditure in occasional or ancillary services within the Children's Social Care service divisions as Supporting People expenditure, then the expenditure should remain in the Children's Social Care division of service and be identified separately – preferably as a discretionary subdivision of service within each division of service. Care will need to be taken to distinguish such expenditure from other grant-aided expenditure such as the leaving care grant and grants for community care. For core Supporting People expenditure, see Housing General Fund.

STATUS AND IMPLEMENTATION

- 21 This SEA for Education Services replaces all previous versions issued by CIPFA and is mandatory-valid for English and Welsh local authorities from 1 April ~~2017~~2018. ~~2017~~2018/18-19 SeRCOP applies to the following statutory disclosures:
- ~~2017~~2018/18-19 Budgets
 - ~~2017~~2018/18-19 Performance Indicators.

UPDATING THE GUIDANCE

- 22 CIPFA is dedicated to keeping the guidance up to date and it will be reviewed annually as a minimum.

PART FOUR: GUIDANCE NOTE: WHAT TO INCLUDE IN EACH DIVISION OF SERVICE – EDUCATION SERVICES

INTRODUCTION

- 1 The scope of each division of service is defined in terms of the subdivisions listed in Part One above. These subdivisions are optional but, if they ~~not are~~ [not used](#), authorities will need to ensure that the totality of their scope, described below, equates to the totality of their own subdivisions of each division of service.

Service Divisions and Subdivisions	Includes
Early Years	
Delegated nursery school budgets	The 'Delegated budgets' subdivision equates to the ISB. So, for example, 'Delegated nursery school budgets' are the total of the amounts delegated to the authority's nursery schools under its Fair Funding formula.
Early years free entitlement	Funding within the schools budget allows for a free entitlement (including eligible two-year-olds). Include: Academies Children's centres Disability access fund Private, voluntary and independent (PVI) providers (including funded child-minders) Special educational needs inclusion fund top grant .
High needs budget for early years	Include: Top-up funding for maintained providers Top-up funding for academies and free schools Top-up funding for independent providers. Other alternative provision SEN support services Support for inclusion Direct payment (SEN and disability).

Service Divisions and Subdivisions**Includes**

Grants devolved to nursery schools

LA/corporate expenditure attributable to early years provision

LA/corporate expenditure attributable to nursery schools would be a combination of elements of three distinct types of expenditure:
Retained nursery schools and early years budget
LA budget attributable to nursery schools and early years
Other central and corporate overheads.

Primary Schools

Delegated primary school budgets

The 'Delegated budgets' subdivision equates to the ISB. So, for example, 'Delegated primary school budgets' are the total of the amounts delegated to the authority's primary schools under its Fair Funding formula.

Dedelegated primary school budgets

Include:
Contingencies – include here expenditure as defined in Part 1 of The School and Early Years Finance (England) Regulations 2015
Behaviour support services
Support to UPEG and bilingual learners (includes expenditure for the purposes of improving the performance of under-performing pupils from ethnic minority groups; and meeting the specific needs of bilingual pupils)
Free school meals – eligibility
Insurance
Museum and library services
Licences/subscriptions
Staff costs – supply cover (including long-term sickness).

High needs budget for primary education

Include:
Top-up funding for maintained providers
Top up funding for academies and free schools
Top-up funding for independent providers
Other alternative provision
SEN support services
Support for inclusion
Direct payment (SEN and disability).

Service Divisions and Subdivisions

Includes

Grants devolved to primary schools

LA/corporate expenditure attributable to primary schools

LA/corporate expenditure attributable to primary schools would be a combination of elements of three distinct types of expenditure:
Retained primary schools budget
LA budget attributable to primary schools
Other central and corporate overheads.

Secondary Schools

Delegated secondary school budgets

The 'Delegated budgets' subdivision equates to the ISB. So, for example, 'Delegated secondary school budgets' are the total of the amounts delegated to the authority's secondary schools under its Fair Funding formula.

Dedelegated secondary school budgets

Include:
Contingencies – include here expenditure as defined in Part 1 of The School and Early Years Finance (England) Regulations 2015
Behaviour support services
Support to UPEG and bilingual learners
Free school meals – eligibility
Insurance
Museum and library services
Licences/subscriptions
Staff costs – supply cover (including long-term sickness).

High needs budget for secondary education

Include:
Top-up funding for maintained providers
Top-up funding for academies and free schools
Top-up funding for independent providers
Other alternative provision
SEN support services
Support for inclusion
Direct payment (SEN and disability).

Grants devolved to secondary schools

Service Divisions and Subdivisions

Includes

LA/corporate expenditure attributable to secondary schools

LA/corporate expenditure attributable to primary schools would be a combination of elements of three distinct types of expenditure:
Retained secondary schools budget
LA budget attributable to secondary schools
Other central and corporate overheads.

Special Schools and Alternative Provision

Delegated special school and alternative provision budgets

The 'Delegated budgets' subdivision equates to the ISB. So, for example, Delegated special school and alternative provision budgets are the total of the amounts delegated to the authority's special schools.

Pupil referral units

Other alternative provision

High needs budget for special schools and alternative provision

Include:
Top-up funding for maintained providers
Top-up funding for academies and free schools
Top-up funding for independent providers
Other alternative provision
SEN support services
Support for inclusion
Special schools and pupil referral units in financial difficulty
PFI and BSF costs at special schools
Direct payments (SEN and disability).

Grants devolved to special schools

LA/corporate expenditure attributable to special schools

LA/corporate expenditure attributable to special schools would be a combination of elements of three distinct types of expenditure:
Retained special schools budget
LA budget attributable to special schools
Other central and corporate overheads.

Post-16 Provision

Service Divisions and Subdivisions**Includes**

High needs budget for post-16 provision

Include:
Top-up funding for maintained providers
Top-up funding for academies and free schools
Top-up funding for independent providers
Other alternative provision
SEN support services
Support for inclusion
Direct payment (SEN and disability).

LA/corporate expenditure attributable to post-16 provision

Grants devolved to post-16 provision

Other Education and Community Budget

Young people's learning and development

Includes provision for 16–18-year-olds other than schools and further education and covers non-advanced direct provision on apprenticeships and entry to employment for 16–18-year-olds. This line also includes 14–19 reform, education business links, learning agreement pilots, NEETs, increasing flexibility for 14–16-year-olds, young apprenticeships – key stage 4 for 14- and 15-year-olds, 14–19 fighting funds, ie support for learning and development initiatives, and structural support for 16–18-year-olds which has not been included within the lines above.

Adult and community learning

Combines adult education, community education, family learning and other community services (but not the youth service).

Service strategy and other educational functions

Include:
[Therapies and other health related services](#)
Central support services (including music services)
Education welfare service
School improvement
Asset management – education
Statutory/regulatory duties
Premature retirement costs/redundancy costs (new provisions)

Service Divisions and Subdivisions

Includes

Monitoring national curriculum assessment
Educational psychology service
SEN administration, assessment, co-ordination and monitoring
Monitoring of SEN provision
Parent partnership, guidance and information
Home to school or other provider transport: SEN transport expenditure (age 0–25)
Home to school or other provider transport: other home to school transport expenditure
Supply of school places
Pension costs – includes existing early retirement costs
Joint use arrangements
Insurance
Complaints
Strategic management
Funding transferred from the schools block of the Dedicated Schools Grant by agreement with the schools forum.

Management and Support Services

Specific (optional) holding accounts as required by each authority.

SCHOOLS

- 2 The headings are defined in detail by s251/s52 requirements and by regulations¹ that define the LA budget, schools budget and individual schools budget (ISB).
- 3 The introduction of consistent financial reporting (CFR) in England from 2002/03, which captures school-level income and expenditure, and the associated standardised headings for school-level financial information, may also influence LAs' choice of further subdivisions for their financial records. CFR is not an accounting system but a report that schools' end-of-year accounts feed into.
- 4 To fulfil their requirements under s251, LAs will need to keep information on those

¹ These are The School and Early Years Finance (England) Regulations [2015-2017](#) or, in Wales, the School Funding (Wales) Regulations 2010.

elements of the Schools Budget which have been retained, rather than delegated to schools, and on items defined as being within the LA Budget, such as schools strategic management. The detailed information each authority will require to keep about retained items will depend on their delegation schemes as well as the extant definitions of the Schools Budget and the Individual Schools Budget. Detailed definitions and related information requirements within the LA Budget will similarly be defined by current regulations and by the scope of, for example, RO forms.

- 5 It should be noted that these detailed requirements differ between England and Wales and that they may change at regular intervals. It is important, therefore, that LAs refer to current regulations, as well as their own information requirements, when they are defining their financial coding systems.
- 6 It should also be noted that, for each of the schools divisions of service to be SeRCOP compliant, expenditure which falls within either Retained Schools Budget or LA Budget will need to be apportioned across types of school, ie early years, primary, secondary and special. There is no requirement to apportion them to individual school level, although LAs may choose to do so if they wish, and they do not need to be split between the different types of school during the year. Some, but not all, of this apportionment is also required for s251 purposes.
- 7 Similarly, for each of the schools divisions of service to be reported on a total cost basis, they must include an appropriate share of all overheads, whether these arise within the education department or centrally. They must also include appropriate capital charges. These may be charged directly to the Attributable LA/corporate expenditure subdivision of service or they may be ~~channelled~~[channeled](#) to it through Education Management and Support Services, as the authority sees fit.
- 8 LAs may also find it useful to differentiate, for example by having separate sub-subdivisions within the Strategic Management part of the LA Budget, between those elements of the s251 definition which are overheads on the service, in SeRCOP terms, and those which should be transferred (back) to the Corporate and Democratic Core for total cost reporting purposes

EDUCATION MANAGEMENT AND SUPPORT SERVICES

- 9 The subdivisions of this division of service are entirely at the discretion of each authority. Each will be locally defined to include specific types of cost relating to education management and support service costs which are not charged directly to one of the above service divisions. Any costs included in these accounts should ultimately be allocated or apportioned to an appropriate service division. This may be done periodically during the year or at the year-end. So, these optional holding accounts will not show in the year-end accounts as they will be cleared to nil.

PART FIVE: GUIDANCE NOTE: WHAT TO INCLUDE IN EACH DIVISION OF SERVICE – CHILDREN’S SOCIAL CARE

Service Divisions and Subdivisions	Includes
Sure Start Children's Centres/Flying Start and Early Years	<p>Includes the cost of children's centres, costs devolved to individual children's centres, the cost of local authority provided or commissioned services, and management costs relating to children's centres.</p> <p>Include salary costs of any qualified teachers and/or early years professional staff employed by children's centres.</p> <p>Exclude other early education funding (including funding through the free entitlement, as that is covered elsewhere).</p> <p>Exclude the cost of services provided in kind by other statutory providers (for example health services or Jobcentre Plus).</p>
Children Looked After	<p>Include the costs of looking after children for continuous periods of more than 24 hours.</p>
Residential care	<p>Include expenditure on residential care in voluntary children's and registered children's homes as defined in the Children Act 1989. It includes:</p> <ul style="list-style-type: none"> Community homes Respite care in children's homes Associated independent visitor costs and relevant contact payments under sections 20 to 34 of the Children Act 1989 Homes where education is provided, but does not attract schools budget funds Boarding schools. Include the social care share of the costs of community homes with education provision and the social care element of accommodating children with special education needs in schools where the education element is chargeable against schools budget. <p>Exclude mother and baby homes (included in 'Other children looked after services'), short breaks for looked after disabled children (included in 'Short breaks (respite) for disabled children looked after') and youth detention accommodation homes (included in 'Other children looked after services').</p>

Service Divisions and Subdivisions**Includes**

Exclude also respite care for those children not meeting the definition of children looked after.

Fostering services

Include all fees and allowances paid to foster carers and the costs of social worker and other support staff who support foster carers.

Include:

Mainstay placements

Link placements

Permanence placements

Temporary/respite fostering

Associated independent visitor costs and relevant contact payments under sections 20 to 34 of the Children Act 1989.

Exclude remand fostering (Youth Justice); foster care placements with a relative or a friend ('Children placed with family and friends'); social work costs related directly to the fostered children (Social Work); and short breaks (respite) for looked after disabled children ('Short breaks (respite) for disabled children looked after').

Adoption services

Include adoption allowances paid and other staff and overhead costs associated with adoption including the costs of social workers seeking new and supporting existing adoptive parents. Also include costs related to adoption support, such as the cost of therapeutic services.

Special guardianship support

Include financial support paid to special guardianship families under The Special Guardianship Regulations 2005 and other staff and overhead costs associated with special guardianship orders.

Short breaks (respite) for disabled children looked after

Include all provision for short breaks (respite) services for disabled children who are deemed looked after. Include:

Short breaks utilising a residential setting

Family-based overnight and day care short-break services – including those provided through contract and family link carers

Sitting or sessional short-break services in the child's home, or supporting the child to access activities in the community.

Exclude any break exceeding 28 days' continuous care and costs associated with providing disabled children's access to residential universal services.

Children placed with family and friends

Includes costs on the authority's children placed with family and friends functions under the Children Act 1989.

Service Divisions and Subdivisions**Includes**

Education of children looked after

Include costs on the services provided to promote the education of children looked after by the authority (eg looked after children education service teams and training for designated teachers). Individual support for children looked after should not be included here – include within Secure Accommodation (Welfare). Exclude any funding delegated to schools for looked after children.

Leaving care support services

Include here the authority's leaving care support services functions under the Children (Leaving Care) Act 2000.

Asylum seekers

Include planned expenditure of those asylum seeking children who are looked after.

Other children looked after services

Include support to looked after children and young people:

- In NHS/other establishments providing nursing/medical care
- Residential, respite and emergency nights in residential beds at family centres
- In lodgings or hostels
- In mother and baby homes
- Living independently in flats or bed and breakfast establishments or with friends
- In residential employment
- Independent visitor costs and relevant contact payments under sections 20/34 of the Children Act 1989 not included under Residential Care or 'Fostering services'
- In secure accommodation welfare (as set out in the Legal Aid, Sentencing and Punishment of Offenders Act)
- Advocacy services for children looked after.

Other Children and Family Services

Include other budgeted spend that cannot be placed under another specific heading but contributes to overall spending on children's and young people's services.

Also include budgeted spend here:

- Grants to voluntary organisations that cannot be specifically placed under another children's heading
- Counselling services
- Generic services in support of children that abuse substances not included elsewhere.

Service Divisions and Subdivisions**Includes**

Family Support Services	Include statutory services provided to children in need and voluntary aid to other children.
Direct payments	Include the value of direct payments made to 16- and 17-year-olds who are disabled under s17(10) of the Children Act 1989, payments made to the carers (eg parents) of disabled children aged under 18 and payments made to 16- and 17-year-olds who act as carers for the purchase of care services. Also include the costs of administering the payments.
Short breaks (respite) for disabled children	Include all provision for short-breaks (respite) services for disabled children in need but not looked after. Include the costs of: Short breaks utilising a residential setting – including overnight stays, day care and sessional visits to the setting Family-based overnight and day care short-break services – including those provided through contract and family link carers Sitting or sessional short break services in the child's home, or supporting the child to access activities in the community.
Other support for disabled children	Include Children's Services' contribution to equipment and adaptations such as: Adaptations to homes to help children remain at home Disability equipment for children, including wheelchairs Special telephones for the use of children Other communications and community equipment Stores, delivery and other associated costs. Exclude contributions by the Housing service, the Adult Social Care service and local NHS services
Targeted family support	Targeted family support services are those focused on particular vulnerable families, including but not limited to families receiving support through the Troubled Families programme. Include budgeted spending in the following areas that were previously captured under separate lines in this data collection: Contribution to the health care of individual children. This is expenditure where there is a need to support a child. This includes non-statutory innovative initiatives or pilot programmes, eg family nurse partnerships. These could be funded privately, by the local authority, or jointly by the local authority and the primary care trust.

Service Divisions and Subdivisions

Includes

Home care services. This is home care provided to help look after a child at home; for example, home helps, domiciliary care assistants, and support or payments to voluntary workers or organisations providing home care services. Also include the costs of administration of home care for children.

Intensive family interventions. Include expenditure for providing intensive family interventions which support the programme led by the Troubled Families Unit to turn around the lives of troubled families. Common characteristics include each family having access to a dedicated practitioner who delivers support and co-ordinates the work of other agencies, ensuring that a support/care plan is in place which outlines actions and timescales. These interventions commonly include pre- and post-measurements of how circumstances for the family have changed.

Targeted family support (continued)

Other areas of spend that could be included in this line are:
Payments or gifts in kind to safeguard and promote the welfare of children in need
Community support workers (peripatetic support staff who supervise children at risk, children in need, and learning in the community, and liaise with other agencies, CPNs, etc), outreach workers, family support or aid workers, and others working with those families but whose duties do not fit the home care definition
Expenditure on support for carers rather than clients (including young carers) that is not included in any of the other divisions of service
Family contact supervision
Residence orders paid for.
Exclude home care services provided for short breaks for disabled children.

Universal family support

Universal family support is open to all, regardless of their family circumstances or perceptions of vulnerability.
This includes support provided in the community for children who do not have a particular need that has been already identified (but who may be in a disadvantaged group), such as home-school liaison services funded by the local authority, peer-to-peer support services, such as Homestart, and relationship support.

Youth Justice

Include the costs of services related to young offenders including

Service Divisions and Subdivisions

Includes

youth offending teams:

Costs of providing or purchasing secure accommodation for children who pose a risk to themselves or to others, or who have a security requirement placed on them for youth justice reasons under s53 of the Children and Young Persons Act 1933. Include all other remand facilities for a young offender, eg under s97 of the Crime and Disorder Act 1998

Costs of social services staff and support facilities for youth offender teams under the Crime and Disorder Act 1998

Community services costs

Remand fostering costs, ie payments to carers and supervision costs where a court has made an order that an alleged young offender should be held securely in the community rather than being placed in an institution

Bail support schemes

Other youth justice costs.

Safeguarding Children and Young People's Services

Social work (including LA functions in relation to child protection)

Social workers are directly involved with the care of children and with the commissioning of services for children.

Include most of the direct social work costs (except those detailed below). Also include the processes for assessing need, determining and defining the service to be provided and reviewing the quality of and continued relevance of that care for children. Also include:

Field social work costs (include hospital social workers)

Occupational therapy services to children

Relevant support staff costs

Child protection social work costs.

Exclude social work costs in support of foster carers and adoptive

Service Divisions and Subdivisions**Includes**

families as these are captured elsewhere.

Commissioning and children's services strategy

Include budgeted spending on overall commissioning within Children's and Young People's Services, such as the cost of a central commissioning function.

Also include any additional expenditure on services that are bought in from outside the local authority to support the central commissioning function. Where joint commissioning units have been set up, eg between the local authority and the primary care trust, include the overall costs of maintaining the joint unit.

Exclude the costs of the actual services commissioned as well as any social worker costs related to commissioning as these are captured elsewhere. Also exclude costs of commissioning services specifically for Sure Start children's centres.

For the children's services strategy element, include partnership costs for multi-agency working, ie contributions from the authority to partnership manager and other costs. Do not include pooled budget contributions for specific front-line services. Include spending on statutory regulatory duties related to children's services that are not included in 'Service strategy and other educational functions'.

Local safeguarding children board

Includes costs of the authority's local safeguarding children board functions under the Children Act 2004 and The Local Safeguarding Children Boards Regulations 2006.

Asylum Seekers

Include services to children and families.

Assessment and case management

The process of receiving referrals, assessing need, defining eligibility and arranging for packages of care to be provided and reviewing the quality and continued relevance of that care for children and families. It includes field social work costs (including hospital social worker), other social care staff based in primary healthcare settings, occupational therapy services to children and families and relevant support staff costs.

Children

Include the costs of finding accommodation, ensuring education, etc, including the costs of peripatetic support workers and grants to voluntary organisations that support children. (NB: this excludes asylum-seeking children who meet the definition of Children Looked After.)

Service Divisions and Subdivisions	Includes
Families	Include giving advice and assisting with accommodation, including the costs of peripatetic support workers and grants to voluntary organisations that support asylum-seeking families.
Services for Young People	Services for young people (aged 13 to 19) encompasses all local authority expenditure on the provision of educational and recreational leisure-time activities, including youth work and delivery of their duties to support young people to participate in education or training. The scope of the activities covered by this is defined in <i>Statutory Guidance for Local Authorities on Careers Guidance Provision for Young People in Schools</i> issued in March 2015 by the Department for Education.*
Targeted services for young people	<p>Targeted services are those focused on supporting early intervention for vulnerable young people, including but not limited to those at risk of teenage pregnancy, substance misuse, youth crime and not being in education, employment or training.</p> <p>Include those services that are targeted towards supporting individual young people on a one-to-one basis (eg counselling), groups of young people (for example young people at risk of gang involvement) or specific localities (for example detached youth work in areas that have high instances of anti-social behaviour). Include:</p> <ul style="list-style-type: none"> Youth work Activities for young people Services to support young people's participation in education or training Substance misuse services Teenage pregnancy services Discretionary awards Student support.
Universal services for young people	<p>Universal and open access services are open to all young people, regardless of their circumstances or perception of vulnerability.</p> <p>Include:</p> <ul style="list-style-type: none"> Youth work Activities for young people Services to support young people's participation in education or training Substance misuse services Teenage pregnancy services

Service Divisions and Subdivisions

Includes

Discretionary awards; and student support.

** www.gov.uk/government/publications/careers-guidance-provision-for-young-people-in-schools*

Service Divisions and Subdivisions

Includes

Support Service and Management Costs
(optional holding account)

Include here all support costs related to children's social care, whether it is provided centrally by another department of the council, externally by a contractor or by staff employed within the social care directorate or department. Support and management costs are likely to include:

- Management and administration costs that cannot be directly allocated 100% to a particular division of service
- Central advisory, policy and development units (including Best Value)
- Information and communications technology
- Training for social care staff
- Transport (other than for clients)
- Catering (other than for clients)
- Personnel and human resources management
- Finance (including internal audit)
- Legal services
- Property services
- Quality assurance (including contracts compliance)
- Contract negotiation
- Welfare rights service to advise clients
- Generic advocacy services to represent clients
- Interpretation and translation
- Any other item not clearly related to a specific client group.

Note: all costs accounted for in these accounts should be allocated directly or apportioned to the service divisions above **before the accounts are closed**. Apportionment bases should be determined in accordance with the guidance in Section 2 of SeRCOP.

Public Health (England)

The Public Health SEA was a new chapter for the 2013/14 SeRCOP SEA, following the responsibility for public health being transferred from the NHS to local government in England for the financial year 2013/14.

PART ONE:

SERVICE EXPENDITURE ANALYSIS FOR PUBLIC HEALTH

PART TWO:

GUIDANCE NOTE: COMPLETING THE SERVICE EXPENDITURE ANALYSIS FOR PUBLIC HEALTH

PART THREE:

GUIDANCE NOTE: WHAT TO INCLUDE IN EACH DIVISION OF SERVICE

PART ONE: SERVICE EXPENDITURE ANALYSIS FOR PUBLIC HEALTH

Divisions of Service (Mandatory)	Subdivisions of Service (Discretionary)
Sexual Health	Contraception STI testing and treatment Advice, prevention and promotion.
NHS Health Check Programme	
Health Protection	
National Child Measurement Programme	
Public Health Advice to NHS Commissioners	
Obesity	Adult obesity Child obesity.
Physical Activity	Physical activity for adults Physical activity for children.
Substance Misuse	Treatment for drug misuse in adults Treatment for alcohol misuse in adults Preventing and reducing harm from drug misuse in adults Preventing and reducing harm from alcohol misuse in adults Specialist drug and alcohol misuse services for children and young people.
Smoking and Tobacco	Stop smoking services and interventions Wider tobacco control.
Mandated 0–5 Children's Services	
All other 0–5 Children's	

**Divisions of Service
(Mandatory)**

**Subdivisions of Service
(Discretionary)**

Services

Children 5–19 Public Health
Programmes

Health at Work

Public Mental Health

Miscellaneous Public Health
Services

Nutrition initiatives
Accident prevention
General prevention
Community safety, violence prevention and social exclusion
Dental public health
Fluoridation
Infectious disease surveillance and control
Environmental hazards protection
Seasonal death reduction initiatives
Birth defect prevention
Other public health services.

Note 1: SeRCOP makes it clear that Corporate and Democratic Core costs and Non Distributed Costs should be kept separate from the SEA above.

Note 2: This guidance should be read in conjunction with the introduction to the SEA for all local government services and CIPFA's updated principles for Best Value accounting which are included in the Appendix to SeRCOP.

Note 3: Apportionment bases should be determined in accordance with CIPFA's best practice guidance which is in line with the seven principles of apportionment specified in Section 2 of SeRCOP.

Note 4: Mandatory public health spend, for the purposes of completion of RA/RO returns, covers the following categories: Sexual Health: Contraception/STI testing and treatment (note that this does not include Sexual Health: Advice, prevention and promotion, which is a non-mandatory service); NHS Health Check Programme; Health Protection; National Child Measurement Programme; Public Health Advice; and Mandated Children's Services.

PART TWO: GUIDANCE NOTE: COMPLETING THE SERVICE EXPENDITURE ANALYSIS FOR PUBLIC HEALTH

INTRODUCTION

- 1 The aim of this guidance is to ensure different local authorities' Public Health service financial records are on as consistent a basis as possible and to allow local authorities to meet the majority of their financial reporting commitments from a single set of base financial records.
- 2 The guidance is not intended to influence how different authorities are organised on the ground. This is not CIPFA's role and is contrary to the spirit of Best Value, which encourages innovation. The guidance merely seeks to provide a means for a comparable aggregation of the costs of Public Health services, regardless of how they are organised. The ability to compare services is one of the four key strands of Best Value, namely to:
make comparisons
challenge how things are done and what is done
consult widely on service provision
demonstrate competitiveness.

WHAT TO INCLUDE IN THE SERVICE EXPENDITURE ANALYSIS

- 3 SeRCOP states that Corporate and Democratic Core costs and Non Distributed Costs should not be allocated or apportioned to other divisions of service.
- 4 Guidance on what to include in each division of service follows in Part Three.
- 5 A few other basic rules are that:
Expenditure should include all expenditure including payments funded by grants.
Income and expenditure should each be shown gross. Do not net one off against the other, eg show contributions by clients towards the cost of their care as income.
- 6 Apportionment bases should be determined in accordance with CIPFA's best practice guidance which is in line with the seven principles of apportionment specified in Section 2 of SeRCOP.

- 7 All divisions/subdivisions should include all provision commissioned by local authorities from all providers, including GPs and community pharmacies.

OVERHEAD APPORTIONMENT

- 8 Whenever there is a need to apportion costs over more than one division of service, reference should be made to CIPFA's current guidance on the principles of cost apportionment specified in Section 2.

JOINT ARRANGEMENTS AND POOLED BUDGETS

- 9 Detailed guidance on accounting for pooled budget arrangements is included in the CIPFA publication *Pooled Budgets: A Practical Guide for Local Authorities and the National Health Service* (2009).
- 10 Ideally, the contribution will be accounted for across the SEA according to actual spending as recorded in the quarterly monitoring reports mentioned above, which should be based upon the pooled budgets management accounts.
- 11 Contributions by the NHS or other third parties towards the costs of services provided and managed by the local authority public health division should be included as income in the authority's accounts. The gross costs of the services provided should be included as expenditure.
- 12 An authority's contribution to a care trust should also be recorded in the appropriate service division(s) according to actual spending.

STATUS AND IMPLEMENTATION

- 13 This SEA for Public Health, issued by CIPFA, is [mandatory-valid](#) for English authorities from 1 April [20172018](#). [20172018/18-19](#) SeRCOP applies to the following statutory disclosures:

[20172018/18-19](#) Budgets

[20172018/18-19](#) Performance Indicators.

UPDATING THE GUIDANCE

- 14 CIPFA is dedicated to keeping the guidance up to date and it will be reviewed on an annual basis as a minimum.

PART THREE: GUIDANCE NOTE: WHAT TO INCLUDE IN EACH DIVISION OF SERVICE

Service Divisions and Subdivisions	Includes
Sexual Health	
Contraception	<p>Provision of contraceptive advice and the provision of all methods of contraception and emergency contraception for people of all ages. For example, include contraceptive provision in genitourinary medicine (GUM) clinics, sexual and reproductive health clinics and/or the community, any local arrangements made with GPs for the provision of advice and supplies of contraception which are not covered by the GP contract (eg in relation to the fitting and removal of implants, intrauterine systems and devices)-and- any local contracts with pharmacies <u>and any other local contraception arrangements made for secondary care settings-</u></p>
STI testing and treatment	<p>STI testing and treatment, including prophylaxis after sexual exposure, chlamydia screening as part of the National Chlamydia Screening Programme, and HIV testing. For example, costs should include STI testing and treatment in GUM clinics, community programmes (including pharmacies), any local contracts with GPs (eg as part of the National Chlamydia Screening Programme), any testing service (eg postal testing for chlamydia), and any laboratory costs associated with STI/HIV testing.</p> <p>Where a service is funded as a block contract, commissioners may use service specifications or needs assessments used as part of the procurement process to estimate the proportion of funds spent on STI testing and treatment and contraceptive services.</p>
Advice, prevention and promotion	<p>Provision of sexual health advice, promotional activities or interventions; outreach work; locally developed information or campaigns and/or materials for promoting good sexual health; HIV prevention and sexual health promotion work, preventative intervention services in schools, colleges, pharmacies and help lines; sexual health elements of teenage pregnancy prevention.</p> <p>Other elements of sexual health and reproductive healthcare, eg pregnancy testing, assessment and referral for abortion as part of LA-commissioned sexual health services, and sexual health aspects of psycho-sexual counselling.</p>

Service Divisions and Subdivisions

Includes

Exclude sex and relationship education (SRE) delivered in schools as part of personal, social, health and economic (PSHE) education.

NHS Health Check Programme

Risk assessment for NHS Health Check Programme.
Cohort identification and management.

Exclude smoking cessation lifestyle intervention following NHS Health Check risk assessment (include in the 'Stop smoking services and interventions' subdivision).

Exclude weight management lifestyle intervention following NHS Health Check risk assessment (include in the 'Adult obesity' subdivision).

Exclude physical activity lifestyle intervention following NHS Health Check risk assessment (include in the 'Physical activity for adults' subdivision).

Exclude intensive lifestyle management for non-diabetic hyperglycaemia, impaired fasting glucose or impaired glucose tolerance (include in 'Other public health services' subdivision).

Health Protection

Steps carried out to protect the health of the population; for example, advising on health protection planning..

Exclude any costs related to duties under the Public Health (Control of Disease) Act 1984.

National Child Measurement Programme

Delivery of the mandatory elements of the National Child Measurement Programme – weighing and measuring of eligible children and the central return of the data, [according to relevant national guidance](#).

Exclude [the cost of sharing results with parents \(spend recorded elsewhere\)](#) [the cost of any services that the child or family may be referred to \(spend recorded elsewhere\)](#).

Public Health Advice to NHS Commissioners

The provision of healthcare public health advice to NHS commissioners on the commissioning of NHS services.

Any general data collection, collation, management, analysis and interpretation, or data presentation and reporting towards the provision of this duty to NHS commissioners.

Exclude any general information and intelligence not related to the provision of population-based public health advice to NHS commissioners on the commissioning of NHS services (the mandatory function) which should be recorded under Miscellaneous Public Health

Service Divisions and Subdivisions

Includes

Services.

Obesity

Exclude BMI assessment undertaken specifically as part of an NHS Health Check (record under NHS Health Check Programme).

Exclude any interventions which are covered in the Physical Activity service division or in the 'Nutrition initiatives' subdivision of Miscellaneous Public Health Services or as part of the Healthy Schools Programme (include in the Children 5–19 Public Health Programmes division of service).

Exclude breastfeeding support and the baby-friendly initiative (spend should be recorded under the 'Nutrition initiatives' subdivision of Miscellaneous Public Health Services).

Adult obesity

BMI assessment/identification of the overweight and obese.
Commissioned brief/community lifestyle weight management interventions for adults.
Specialised weight management interventions for adults (eg dietetics and community dietetics, obesity clinics, etc).
Workplace weight management programmes.
Obesity prevention programmes, which may include programmes focusing on healthy eating/cooking, physical activity or healthy lifestyles.
Social marketing in relation to obesity, including Change4Life initiatives and work with local Change4Life supporters.

Child obesity

Follow-up to the National Child Measurement Programme (non-mandatory element) – providing result letters to parents and/or proactive follow-up.
Commissioned brief/community lifestyle weight management interventions for children up to age 19.
Specialised weight management interventions for children up to age 19 (eg dietetics and community dietetics, obesity clinics, etc).
Obesity prevention programmes, which may include activities in early years settings such as children's centres.
Obesity prevention programmes in schools or in partnership with schools (including healthy meals initiatives).

Physical Activity

Physical activity for adults

Let's Get Moving/commissioned physical activity brief interventions.

Service Divisions and Subdivisions

Includes

Active travel (ie travelling actively for everyday journeys) initiatives.
Community-based recreational walking and cycling schemes.
Sports-based interventions.
Investment in county sport partnerships.
Walking for Health Intervention.
Other physical activity interventions.
Local information campaigns to promote physical activity and sport.

Physical activity for children As above ('Physical activity for adults'), but for anything solely aimed at children aged up to 18 years.

Substance Misuse

Exclude funding for universal or targeted prevention activities that should be accounted for via s251 expenditure returns for education and children and young people's services from the local authority (refer to: www.gov.uk/guidance/section-251-2016-to-2017 www.gov.uk/guidance/section-251-2017-to-2018).

Exclude funding for young people requiring residential treatment placements that should be accounted for via s251 expenditure returns.

Exclude funding for treatment in residential rehabilitation or day treatment programmes that is funded via adult social care budgets.

Exclude funding for employment support or housing support services, including homeless outreach services, that are funded via other budgets.

Treatment for drug misuse in adults All structured drug treatment. This includes pharmacological and psychosocial interventions, and all case management and key working. Include in-patient treatment, day programme and residential rehabilitation provision that is not funded from the social care budget.

Treatment for alcohol misuse in adults All structured alcohol treatment. This includes pharmacological and psychosocial interventions, and all case management and key working. Include in-patient treatment, day programme and residential rehabilitation provision that is not funded from the social care budget.

Preventing and reducing harm from drug misuse in adults Harm reduction and open access services. This includes: harm reduction campaigns and activity; information, advice and outreach services; assessment and referral services that target offender populations; needle and syringe programmes; overdose prevention

Field Code Changed

Service Divisions and Subdivisions**Includes**

programmes; and any programmes to prevent drug misuse and associated harm through targeted health improvement activity.

Preventing and reducing harm from alcohol misuse in adults

Include alcohol-related information (leaflets, posters, websites, etc); interventions (including e-health) providing identification and brief advice (IBA); and open access (drop-in) alcohol-specific advice and counselling.

Specialist drug and alcohol misuse services for children and young people

Include spend on any specialist substance misuse (drug and alcohol) intervention activities that are solely aimed at children and young people aged up to 18.

Smoking and Tobacco

Stop smoking services and interventions

Local stop smoking services.
Local incentive schemes to encourage brief interventions and referrals to local stop smoking services.

Wider tobacco control

Preventing uptake (including schools-based activity).
Smoke-free places initiatives.
Regulatory and enforcement activity.
Tackling illicit tobacco in the community including contributions to multi-local-authority (eg regional) activities.
Communications and marketing campaigns including contributions to multi-local-authority (eg regional) activities.
Exclude normal regulatory and enforcement activity carried out by local authority regulatory services eg trading standards.

Mandated 0–5 Children's Services

Include antenatal health promoting visits; new baby review; 6–8-week assessment; 1-year assessment; 2–2½-year review.

All Other 0–5 Children's Services

Include all universal elements of the healthy child programme. Also include targeted services and the family nurse partnership.

Children 5–19 Public Health Programmes

School health promotion, eg Healthy Schools Programme.
Health promotion and prevention interventions.
School nursing services.
After-school Activity Clubs.
Healthy Child Programme 5–19.

Service Divisions and Subdivisions

Includes

Exclude drug or sexual health intervention services to children and young people, which are accounted for under the relevant headings in Children's Services. Also exclude physical activity interventions and obesity intervention programmes, which are included in the 'Physical activity for children' and the 'Child obesity' subdivisions respectively.

Health at Work

External workplace health (eg advice to employers on commissioning occupational health support, but **excluding** internal workplace interventions and occupational health).
Initiatives aimed at getting workers or the unemployed back to work more quickly following a period of ill health.
Staff education around workplace health.
Workplace award schemes.

Public Mental Health

Mental wellbeing promotion.
Mental illness prevention.
Anti-stigma and -discrimination.
Suicide and self-harm prevention.

Miscellaneous Public Health Services

Nutrition initiatives

Promoting a balanced diet.
Five a Day (all activity, including grants to other organisations).
Breastfeeding support.
School fruit and veg scheme.
Baby-friendly initiative.

Accident prevention

For example, identification of people at risk from falling.
Exclude any activity that contributes to accident prevention quantified in other categories (eg Obesity and Physical Activity divisions).

General prevention

General behavioural/lifestyle campaigns/services to prevent cancer (including skin cancer) and long-term conditions.
Cardiovascular disease prevention additional to the NHS Health Check Programme.
~~General initiatives targeted at particular groups vulnerable to poor health outcomes.~~
General health promotion activities.

Service Divisions and Subdivisions**Includes**

Exclude specific activity quantified in other categories, eg NHS Health Check spend.

Community safety, violence prevention and social exclusion

Outreach workers, targeted preventative activities, and victim support for activities tackling crime and disorder, community safety and new entrants to the youth justice system.

Specialist services for victims of domestic violence.

Specific support for families with multiple problems (note: only include contribution from public health grant, ie exclude spend from other sources).

Specific public health initiatives to tackle social isolation.

Dental public health

Supervised tooth-brushing schemes.

Milk fluoridation scheme.

Fluoride varnish programmes.

Brushing for life.

Intra-regional co-ordination of dental epidemiology programme.

Any data collection, collation, co-ordination and staff calibration for any national or local surveys of public dental health.

Fluoridation

Water fluoridation costs (revenue).

Infectious disease surveillance and control

Include awareness raising or behaviour change initiatives and public health support for communicable disease control programmes; and any training in the community (eg about healthcare associated infections).

Environmental hazards protection

Note: this subdivision should only include spend from the public health grant.

Seasonal death reduction initiatives

Note: this subdivision should only include spend from the public health grant. Some social care services may contribute to this area, but are accounted for elsewhere.

Birth defect prevention

Any population-level interventions to reduce and prevent birth defects.

Other public health services

Any spend from the public health grant used to tackle the wider and social determinants of health and health inequalities not already recorded in any other category.

NHS Health Check Programme – intensive lifestyle management for

Service Divisions and Subdivisions

Includes

non-diabetic hyperglycaemia, impaired fasting glucose or impaired glucose tolerance.

Exclude the mandatory elements of the NHS Health Check programme, which should be recorded under the NHS Health Check Programme division of service.
