Appendix A

Neath Port Talbot County Borough Council

Financing of Schools Scheme

Effective as of 2016/17 financial year

Under Section 48 of the School Standards & Framework Act 1998, as amended by the Education Act 2002

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Appendix 1 List of maintained schools to which the Scheme applies

Appendix 2 Responsibility for repairs and maintenance

Section 1: Introduction

1.1 The funding framework

The funding framework which replaced local management of schools is set out in the legislative provisions in sections 45-53 of the Schools Standard and Framework Act 1998 (the Act).

Under this legislation the Council determines the size of the Local Schools Budget (LSB). Included within the LSB is all expenditure, direct and indirect, on an Council's maintained schools. Councils may retain funding for purposes defined in regulations made by the Welsh Ministers under section 46 of the Act. The amounts to be retained centrally are decided by the Council, subject to any limits or conditions prescribed by the Welsh Ministers. The balance remaining is termed Individual Schools Budget (ISB).

The Council must distribute amounts from the ISB amongst the maintained schools according to a formula which accords with regulations made by the Welsh Ministers, and enables the calculation of a budget share for each maintained school. This budget share is then delegated to the governing body of the school concerned, unless the school is a new school which has not yet received a delegated budget, or the right to a delegated budget has been suspended in accordance with section 51 of the Act.

The financial controls within which delegation works are set out in this scheme made by the Council in accordance with section 48 of the Act and approved by the Welsh Ministers. All revisions to the scheme must be approved by Neath Port Talbot schools budget forum.

The distribution of the ISB amongst maintained schools will be by formula in accordance with regulations made under section 47 of the Act and published annually. This formula will enable the calculation of a budget share for each maintained school. This budget share is then delegated to the governing body of the school concerned.

The Council is obliged to publish each year a statement setting out the details of its planned schools budgets and other expenditure on children's services, showing the amounts to be centrally retained and funding delegated to schools.

After each financial year the Council must publish a statement showing the actual out-turn expenditure at both central level and for each school, together with the balances held in respect of each school.

Subject to the provisions of the Scheme, governing bodies of schools may spend budget shares for the purpose of their school or for any additional purposes that may be prescribed in regulations made under section 50(3) of the Act.

A new school shall have a delegated budget as from the school opening date unless determined otherwise within the provision of section 49(3) of the Act.

If the provisions of the scheme are substantially or persistently breached, a budget share has not been satisfactorily managed or intervention is exercised in accordance with sections 14 and 17 of the Act, then delegation may be suspended subject to a right of appeal to the Welsh Government except where supervision is exercised under section 17 of the Act.

1.2 Purpose of the scheme

The Scheme sets out the financial relationship between the Council and its maintained schools.

The Scheme details the financial management arrangements that the Council and its maintained schools are required to adhere to, based on the provisions of sections 45-53 of the Act.

1.3 Application of the scheme to maintained schools

The Scheme applies to all maintained schools within Neath Port Talbot County Borough Council. The names of the schools, as at 1st September 2015, to which this Scheme applies, are listed in Appendix 1.

Governing bodies are required to observe the Financing of Schools Scheme and to bring them to the attention of all staff within the school

1.4 Publication of the scheme

A copy of the Scheme will be supplied to the head teacher and to the governing body of each school covered by the scheme. The Scheme is also available on the Council's internet site at www.npt.gov.uk/ (to be updated at point of publishing).

1.5 Revision of the scheme

Neath and Port Talbot's Education Department is responsible for monitoring and evaluating the Scheme, taking into account any feedback received from schools. The Department is also responsible for revising the Scheme in light of any new legislation and regulations.

Proposed revisions to the Scheme will be the subject of consultation with school governing bodies and head teachers of every school maintained by the Council before they are submitted to the schools forum for their approval.

All proposed revisions must be submitted to the Schools Forum for approval by members of the Forum representing maintained schools. Where the Schools Forum does not approve them or approves them subject to modifications which are not acceptable to the Council, the Council may apply to the Welsh Ministers for approval.

Scheme revisions will be subject to approval by the Neath Port Talbot Schools Forum. The Forum may:

(a) approve any such proposals;
(b) approve any such proposals subject to modifications; or
(c) refuse to approve any such proposals.

Where the Forum approves any revisions to the Scheme, they may specify the date upon which any revised Scheme is to come into force.

Where the Forum refuse to approve proposals submitted under paragraph 2A of Schedule 14 to the 1998 Act, or approve any such proposals subject to modifications which are not acceptable to the Council, the Council may apply to the Welsh Ministers for approval of such proposals.

The Welsh Ministers may:

(a) approve any such proposals;
(b) approve any such proposals subject to modifications; or
(c) refuse to approve any such proposals.

Where the Welsh Ministers approve any such revisions to the Scheme, they may specify the date upon which any revised Scheme is to come into force.

Following revision the updated Scheme will be published on the Council website prior to the date that the revisions come into force.

1.6 The role of the Council and school governing bodies

The Council has responsibility for setting the policy framework for the Education Service and for managing that part of the resources for education which it will retain centrally in accordance with regulations made under section 46 of the Act.

Governing bodies are incorporated and have their own statutory duties and powers. The governing body has a general responsibility for ensuring that the school is run effectively and efficiently within the framework set by legislation and policies of the Council.

It is the responsibility of each school's governing body to manage its budget share for implementation of the School Development Plan.

The intention of the Scheme is to allow governors and head teachers as much discretion in the management of delegated resources as is consistent with the Council being able to fulfil its statutory responsibilities.

1.7 Delegation of powers to the head teacher

The governing body is required to consider the extent to which it wishes to delegate its financial powers to the head teacher and to record its decision (and any revisions) in the minutes of the governing body. Any such decision will be subject to any regulations made under section 38 of the Act.

1.8 Maintenance of schools

The Council is responsible for maintaining the schools covered by the scheme, and this includes the duty of defraying all the expenses of maintaining them (except in the case of voluntary aided schools where some of the expenses are, by statute, payable by the governing body). Part of the way a Council maintains its schools is through the funding system put in place under sections 45 to 53 of the Act.

Section 2: Financial controls

2.1 Application of financial controls to schools

All schools must comply with the Council's accounting policies/instructions and financial regulations and with the accounting codes of practice issued by the Chartered Institute of Public Finance and Accountancy (CIPFA).

The Council's accounting policies/instructions and financial regulations can be found at on www.npt.gov.uk.

2.2 Schools provision of financial information and reports to the Council

Schools will be required to provide the Council with details of anticipated (budgeted) and actual expenditure and income. Submission of details will not be required more than once every three months except for those connected with tax or banking reconciliation, unless the Council has notified the school in writing that in its view the school's financial position requires more frequent submission or the school is in its first year of operation.

2.3 Payment of salaries; payment of bills

Schools should refer to the Council's Accounting Instructions Number 2 and 5 on payroll and payment of creditors at all times.

Schools should note the Late Payment by creditors of Commercial Debt (Interest) Act 1998 whereby charges can be made upon individual schools where appropriate. If incurred, such costs will have to be met from the school's delegated budget.

2.4 Control of assets

Each school is required to compile and maintain an inventory of its moveable non-capital assets, in accordance with the Council's financial regulations (Accounting Instruction Number 9 – Inventories, stocks, stores and general security including cash).

Schools are free to determine their own arrangement for keeping a register of assets worth less than £1,000. A register of some form must be kept to satisfy insurance arrangements.

2.5 Accounting policies (Including year-end procedures)

The Director of Finance and Corporate Services is responsible for the preparation of the Council's statement of accounts, which includes expenditure incurred by schools.

The accounts must present a true and fair view of the financial position of the Council at the end of the financial year.

In order to achieve this, schools must comply with the Council's accounting policies and financial regulations, ensuring that proper accounting records are maintained and kept up to date.

Corporate finance will issue a closing timetable and specific guidance to schools outlining the procedures to be followed. Schools must comply with the year-end closure timetable.

2.6 Writing off of debts

The governing body is not authorised to write off any debts which remain outstanding and appear irrecoverable. Appropriate authorisation must be obtained from the Council for permission to write off any outstanding debts, in accordance with the Council's Constitution.

2.7 Submission of budget plans

Each school is required to submit budget plans showing its intentions for expenditure in the current financial year and the assumptions underpinning the budget plan. The first formal budget plan of each financial year must be approved by the governing body. Schools must submit their formal budget plan showing intended expenditure in the current financial year by no later than 31st May. However in exceptional circumstances and in agreement with the Director of Education, Leisure and Lifelong Learning an additional period for submission can be granted.

However, in order to comply with best practice and external audit requirements, where a school has not provided its budget information by the 31st May, the Council will incorporate into its budget records the budget share total provided to that school.

The Council will supply all income and expenditure data held that is necessary for efficient planning by schools and a statement showing when this information will be provided throughout the year.

All schools should take full account of estimated deficits/surpluses at the previous 31st March in their budget plan.

2.8 Budget Virement

Governing bodies and head teachers can vire funds between budget heads within their delegated budgets.

Where the governing body is in receipt of specific grants they must comply with the grant conditions relevant to each grant. All such grant virements should be approved by the governing body, committee or head teacher with delegated powers prior to the

commitment of any expenditure. Under the grant conditions schools cannot vire monies to or from delegated budgets with specific grants.

2.9 Central and earmarked funding

In addition to the fund delegated to schools through the Individual Schools Budget (ISB), the Council may make additional allocations available to schools from central funds which are additional to and separate from the schools budget shares.

The additional funds are usually, but not exclusively, in the form of specific grants or for specific expenditure and can only be used for that specific purpose.

These allocations should only be spent on the purposes for which they were given and schools should be able to demonstrate that this requirement has been complied with.

On **NO ACCOUNT** should any funds provided to the school by the Council, or other bodies, be paid into any private funds held by the school, even if the intention is to transfer it in at a later date.

The Council and each school will need to show that funds allocated for specific purpose(s) have been spent only on the purpose(s) for which the funding was given. Failure to satisfy the funding body or auditor will result in the school having to repay such funding.

2.10 Best value

Schools must seek to achieve efficiencies and value for money to optimise the use of their resources and to invest in teaching and learning, taking into account the Council's purchasing, tendering and contracting requirements.

2.11 Audit: general

The governing body is accountable to the Council for the security, custody and deployment of all resources for which it has been delegated responsibility. The governing body is also responsible for safeguarding the assets of the school and, hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The scope of the Council's Internal Audit work extends to the entire control environment of the Council, and includes schools. The Internal Auditor may review and appraise any school's financial policies, plans, procedures and records and must be given unlimited access to the school's records, assets and personnel such as he/she may consider relevant to carry out his/her duties outlined under the Local Government Act 1972 (Section 151) and the latest Accounts and Audit Regulations.

The Audit Manager has direct access to, and freedom to, report in his/her own name and without fear or favour to the governing body, head teacher, Director of Education, Leisure and Lifelong Learning Service and the Council's Audit Committee.

Staff of the Internal Audit Section have authority to:

- Enter at all reasonable times any Council premises or land, to include schools, subject to child protection regulations,
- Have access to all records, documents and correspondence relating to any financial and other transactions of the school,
- Require and receive such explanations as are necessary concerning any matter under examination,
- Require any employee of the school to produce cash, stores or any other Council/school property under his/her control, and
- Have access to records belonging to third parties, such as contractors or partnership agencies, according to the relevant contractual terms.

Each governing body and head teacher is expected to meet any request for information or access to records from both internal and external auditors.

2.12 Separate external audits

Governing bodies may employ their own external auditors to audit their accounts if they wish. The Council will not, however, make any additional funds available for this purpose. Such arrangements will not preclude the Director of Finance and Corporate Services or the Council's internal or external auditor from carrying out any internal or external audit checks he/she feels necessary.

2.13 Audit of voluntary and private funds

Every governing body must ensure the safe and proper custody of any voluntary or private funds, or funds relating to trading organisations entrusted to it, and that all funds are approved firstly by the governing body and thereafter properly accounted for.

A report should be presented to the governing body annually, stating the use made of such funds, the balances held and that each account has been independently audited. The governing body should ensure that the funds are used for the benefit of the pupils or the school. Upon request from the Council's auditors they will be provided with details of such accounts and completed audit certificates.

The school should produce system and procedural notes for the control, management, and operation of the private fund, as outlined in the Financial Regulations and Accounting Instruction 11 (Unofficial Funds). A copy of these should be given to each member of staff that is given responsibility for managing a private fund.

On **NO ACCOUNT** should Council income be paid into the private fund bank account initially and later transferred to the Council account – school private funds and Council funds should not be mixed.

Where any private, voluntary or unofficial fund is administered by the school, it must be recognised that there is a responsibility to protect the interests of the donors and beneficiaries.

2.14 Spending for the purposes of the school

Section.50 (3) of the Act allows governing bodies to spend budget shares for the purposes of the school; this is subject to any provisions of this Scheme.

2.15 Register of business interests

The governing body of each school shall establish a register which lists for each member of the governing body and the head teacher:

- Any business interests they, or any member of their immediate family, may have.
- Details of any other educational establishments that they govern
- Any relationship between school staff and members of the governing body.
- Maintaining an up to date register including notification of all changes
- making necessary enquiries of every governor, head teacher and members of staff at least annually

Members of the governing body may not participate in any decision in which he or she may have a pecuniary interest. Where there is a suggestion of improper influence being exercised the Council may consider the withdrawal of delegation or other appropriate sanctions.

The placing of contracts with e.g. family or friends for improper motives would be likely to be an example of acting in bad faith, which would result in governors forfeiting the protection against personal liability granted by the Act.

The register should be made available for inspection by governors, staff, parents and the Council.

2.16 Purchasing, tendering and contracting requirements

Schools must abide by the latest version of the Council's Contract Procedure Rules. They must also abide by the Financial Regulations for purchasing, tendering and contracting matters. Schools should also assess in advance, where relevant, the health and safety competence of contractors taking account of the Council's policies and procedures.

Schools are expected to make use of the Procurement Service contracts where appropriate to ensure that value for money is achieved.

2.17 Application of contracts to schools

Governing bodies are empowered under paragraph 3 of schedule 1 to the Education Act 2002 to enter into contracts, in most cases they do so on behalf of the Council as maintainer of the school and the owner of funds in the budget share.

Other contracts may be made solely on behalf of the governing body, when the governing body has clear statutory obligations-for example, contracts made by aided schools for the employment of staff.

2.18 Capital spending from budget shares

Governing bodies are allowed to use their budget shares to meet the cost of capital expenditure on the school premises, vehicles and equipment. However, should the anticipated capital expenditure by a governing body of a school exceed £15,000 in any one year, the governing body is required to notify the Council and take into account any advice from the Director of Education, Leisure and Lifelong Learning.

2.19 Notice of concern

The Council sees effective stewardship of the resources available to schools as underpinning the delivery of the curriculum. However, there are occasions when a school is not demonstrating appropriate control and management of its finances and local authority intervention is required. The Council may issue a notice of concern to the governing body of any school it maintains where, in the opinion of the Director of Education, Leisure and Lifelong Learning:

- the school has failed to comply with any provisions of this Scheme; or
- there are concerns about the standard of financial management; or
- action needs to be taken to safeguard the financial position of the Council or the school; or
- the financial conduct of the school threatens the standard of educational attainment.

Such a notice will set out the reasons and evidence for its being issued and may place on the governing body restrictions, limitations or prohibitions (see also para 4.6) in relation to the management of funds delegated to it. The notice may require the governing body to produce an action plan to address the concerns of the Council.

The notice will clearly state the nature of these requirements and the way in which, and the time by which, such requirements must be complied with in order for the notice to be withdrawn. It will also identify a named officer/advisor who will provide support in scrutinising the school's finance, curriculum and staffing to help in

producing a viable recovery plan. It will also state the actions that the Council may take where the governing body does not comply with the notice.

The Council will not use the notice of concern provision where the situation in respect of a school's standard of management makes withdrawal of delegation appropriate.

2.20 Suspension of delegation

Schedule 15 of the Act, as applied by section 51, provides that suspension of delegation may take place if a school's governing body has persistently or substantially breached a requirement or restriction relating to its delegated budget; or has not managed its budget share satisfactorily.

The Council must send a copy of the notice to the governing body, head teacher and Welsh Government. If such suspension takes place, there is a right of appeal to Welsh Government and the Council is required to review the suspension within a certain period (or may do so earlier if they wish). There is a further right of appeal against refusal to restore the right to a delegated budget.

The principal effect of suspension of the right to a delegated budget is that the governing body loses the right to decide on how the budget should be spent (except to a limited extent, if the Council so decides) and loses the majority of decisions on staffing numbers and allocation.

2.21 Fraud

Please refer to the Anti- fraud, corruption & malpractice policy for schools that is available on www.npt.gov.uk.

The governing body and head teacher must inform all staff of this policy.

Section 3: Instalments of budget share; banking arrangements

3.1 Code of Practice for Treasury Management

The Council has adopted the CIPFA Code of Practice for Treasury Management which deals with the management of local authorities' cash flows, its borrowings and its investments, the management of associated risks, and the pursuit of the optimum performance or return consistent with those risks.

3.2 Frequency of budget share instalments

For schools using the Council bank account, budget shares will be made available from the start of the financial year. This applies to the schools in the Primary and Special School Sectors.

For schools operating separate bank accounts (Secondary Schools), advances will be available in three instalments across the financial year as follows:

- 1st April
- 1st August
- 1st December.

If these dates fall on a weekend, advance budget share payments will be paid on the Friday before.

3.3 Proportion of budget share payable in each instalment

Each payment will be one third of the total budget share.

3.4 Interest clawback

The Council will clawback interest on cash advances as this leads to a disadvantage to the Council's cash flow position. Schools will be advised of the interest clawback which is then deducted from the termly cash advance. Interest clawback is based on the projected Bank of England's base rate for the period in question. If the actual Bank of England rate differs from the rate used in the projection, this will be adjusted for in the following termly advance.

3.5 Interest on late budget share payments

The Council is required to add interest to late payments of budget share instalments, where such late payment is the result of Council error. The interest rate used will be the Bank of England's base rate.

3.6 Bank and building society accounts

Where schools have external bank accounts they are allowed to retain all interest payable on the account.

When a school opens an external bank account the Council will transfer to the account an amount agreed by both school and Council as the cash balance held by the Council in respect of the school's budget share.

3.7 Restrictions on accounts

The Council remains the owner of the funds in a school bank account until spent (section 49 of the Act).

Schools will only be able to choose a bank approved by the Council. The accounts will be in the name of the Council but 'personalised' with the name of the school.

However, schools may be able to have accounts for budget share purposes in the name of the school rather than the Council.

Council employees and school employees can be signatories for bank accounts. The governing body and head teacher are responsible for ensuring proper governance of bank accounts.

Use of a purchase card or debit card linked to the school bank account will be permitted on the grounds that this is considered a standard method of business payment without extended credit.

3.8 Borrowing by schools

Schools will not be able to make arrangements for overdrafts, loans or any other form of credit including finance leases without prior approval by the Welsh Ministers. Permission would only be granted in exceptional circumstances.

Section 4: The treatment of surpluses and deficit balances arising in relation to budget shares

4.1 The right to carry forward surplus balances

Schools can carry forward any surplus balance in year plus/minus any balance brought forward from the previous year.

School surplus balances will be published in the relevant year end statements.

4.2 Reporting on the intended use of surplus balances

Schools are required to produce a statement as to the use that a governing body proposes to make of a surplus school balance which exceeds 5% of the school budget share or £10,000, whichever is the greater. (School Funding (Wales) Regulations 2010)

The School Funding (Wales) Regulations 2010 provides Councils with new powers to direct the governing body as to how to spend a surplus in the school balance for a funding period, if:

(i) in the case of a primary school the surplus is £50,000 or more; and
(ii) in the case of a secondary or special school the surplus is £100,000 or more.

The Council may, if the governing body do not comply with such a direction, require the governing body to pay all or part of that surplus to the Council. This will have to be paid from the current year's delegated budget with a corresponding reduction in the school reserve.

4.3 Interest on surplus balances

Surplus balances invested by the Council on behalf of the schools will attract interest. The interest receivable will be calculated in accordance with the following formula:

(a-b) x c

Where

a = Opening balance as at 1ST April
b = Any reduction in balances since 1st April, where applicable
c = Bank of England base rate

Interest will be calculated and paid quarterly.

4.4 Obligation to carry forward deficit balances

Should a school's financial year-end balance be in deficit then that deficit will be carried forward into the following financial year.

School deficit balances will be published in the relevant year end statements.

4.5 Charging of interest on deficit balances

Deficit balances held by the Council on behalf of the schools will attract interest charges. The interest chargeable will be calculated in accordance with the following formula:

(a-b) x c

Where

a = Opening balance as at 1ST April
b = Any reduction in balances since 1st April, where applicable
c = Bank of England base rate

Interest will be calculated and paid quarterly.

4.6 Writing off of deficit balances

Under section 48 of the Schools Standard & Framework Act 1998, the Council is prohibited from writing off the deficit balance of any school.

4.7 Balances of closing and replacement schools

When a school closes, any balance held by the school - whether surplus or deficit - will revert to the Council. Any such balance cannot be transferred to any other school, even where the school is a successor to the closing school.

4.8 Planning for deficit balances

A governing body has no legal right to set a deficit budget without the consent of the Council and should not presume that such consent will be granted.

4.9 Recovery plans

Should the Council give consent for a planned budget deficit, a recovery plan must be submitted to the Director of Education, Leisure and Lifelong Learning identifying how the deficit will be repaid.

Key features of a recovery plan agreement include:

- the maximum length of time over which a school may repay a deficit is 3 years (i.e. to reach at least a zero balance). Only in exceptional circumstances may a longer period – not exceeding 5 years – be agreed by the Director of Education, Leisure and Lifelong Learning
- a clear and agreed purpose and plan for the deficit arrangement – to be reviewed on an annual basis
- detailed terms and conditions agreed between the governors, head teacher and Director of Education, Leisure and Lifelong Learning
- a deficit balance cannot be carried for more than 3 years (in exceptional circumstances 5 years). Failure to comply with this provision could result in suspension of delegated powers (see section 2.20 – Suspension of delegation).

Section 5: Income

5.1 Income from lettings

Schools shall retain income from lettings except when joint use or Private Finance Initiative/Public Private Partnerships (PFI)/(PPP) agreements require otherwise. Income from lettings must not be credited to voluntary or private funds.

Schools can also cross-subsidise lettings for community and voluntary use with income from other lettings, providing that there is no net cost to the budget share.

5.2 Income from fees and charges

Schools may retain income from fees and charges except where a service has been or is provided by the Council from centrally retained funds.

Income arising from fees and charges should be recognised as school income. It should not be paid into voluntary or private funds held by a school.

Schools should pay attention to the Council's policy on fees and charges.

5.3 Income from the sale of assets

Proceeds from the disposal of assets maybe retained by the school where such assets were originally purchased from the delegated budget.

Proceeds from the disposal of assets acquired from non-delegated funds or from the disposal of land or buildings forming part of the school premises and in the ownership of the Council will be retained by the Council.

5.4 Income from fund-raising activities

Schools are allowed to retain income from fund raising activities.

5.5 Administration procedures for the collection of income

Schools must comply with the procedures laid down in the Council's accounting instruction number 8: "The collection and deposit of monies".

Section 6: Charging against school budget shares

6.1 Circumstances in which charges may be made

The following the circumstances dictate when the Council may charge a school's budget without the consent of the governing body, subject to appropriate consultation and notification procedures:

- Premature retirement costs incurred without the prior written agreement of the Council to bear such costs (the amount chargeable being the excess over any amount agreed by the Council).

- Expenditure incurred to secure resignations where the school has not followed Council advice.

- Awards by courts and industrial tribunals against the Council or out of court settlements arising from action or inaction by the governing body contrary to Council advice.

- Health and safety work or capital expenditure for which the Council is liable resulting from a failure of the governing body to undertake required work where sufficient annual funds have been delegated for such work.

- Making good defects in building work funded by capital spending from budget shares without the knowledge or permission of the Council where the Council owns the school premises.

- Recovery of monies due from a school for services provided to the school, where disputes procedure has determined in favour of the Council.

- Recovery of penalties imposed by regulatory authorities, e.g. HMRC, as a result of school negligence.

- The correction of errors in calculating Council charges to school budget shares.

- The cost of educating pupils who are permanently excluded will be fully re-charged from the Education budget in the forthcoming financial year to the point where statutory education ceases.

- Additional transport costs arising from decisions by the governing body on the length of the school day and a failure to notify the Council of non-pupil days.

- Legal costs incurred due to the failure of the governing body to accept the advice of the Council.

- The cost of necessary health and safety training for staff employed by the Council where sufficient funding for such training has been delegated but not carried out.

- Compensation paid to a lender where a school enters into a contract for borrowing beyond its legal powers and the contract is of no effect, or without the prior approval of the Director of Finance and Corporate Services.

- Cost of work done in respect of teacher and LGPS pension remittance and records for schools using non-Council payroll contractors, the charge to be the minimum needed to meet the cost of the Council's compliance with its statutory obligations.

- Costs incurred by the Council in securing provision specified in a Statement of SEN where the governing body of a school fails to secure such provision despite the delegation of funds in respect of that Statement.

- Costs incurred by the Council due to the submission by the school of incorrect data.

- Recovery of amounts spent from specific grants on ineligible purposes.

- Costs incurred by the Council as a result of the governing body being in breach of the terms of a contract.

- Interest due on the late payment of creditor invoices where the delay is caused by the school (Late Payment of Commercial Debt (Interest) Act 1998).

- Costs incurred by the Council or another school as a result of a school withdrawing from a cluster arrangement.

6.2 Charging of salaries at actual cost

The Council must charge salaries of school based staff to school budget shares at actual cost.

Section 7 Taxation

7.1 Value Added Tax

HM Revenue and Customs have agreed that VAT incurred by schools when making any payments via the school's delegated budget is reclaimable by the Council. The exceptions to this rule are:

a) The school's delegated budget must not be used to purchase items that should be paid via the school fund, in an attempt to save having to pay the VAT;
b) For **Voluntary Aided schools** the school's delegated budget should not be used to reclaim VAT on invoices which relate to work that is the responsibility of the governing body. If the delegated budget is used to pay such invoices, the VAT is not recoverable by the Council. The gross cost, including the VAT, should be coded to the appropriate financial code.

A full VAT manual can be found online at www.npt.gov.uk.

7.2 Construction Industry Taxation Scheme (CIS)

All payments to contractors undertaking construction based works at school establishments must be paid in accordance with the construction industry to properly account to the HMRC. As the Council manages most of the sub-contractor payments falling under this scheme the Council is required to be compliant with the CIS scheme.

A CIS process document is available on the Council's website at www.npt.gov.uk.

At present school governing bodies are provided with an exemption from compliance with this scheme for payments that they make directly to contractors, but should a change in treatment be announced by HMRC schools will need to comply with such requirements.

Section 8: The provision of services and facilities by the Council

8.1 Provision of services from centrally retained budgets

The Council will determine on what basis services from centrally retained funds will be provided to schools, including premature retirement costs and redundancy payments

The Council will not discriminate in its provision of services on the basis of categories of schools except where:

- Funding has been delegated to some schools only; or
- Such discrimination is justified by differences in statutory duties.

8.2 Provision of services bought back from the Council using delegated budgets

The term of any arrangement with a school to buy services or facilities is limited to a maximum of 5 years from the date of agreement.

When a service is provided for which expenditure cannot be retained centrally by the Council, it is offered at prices which are intended to generate income which is no less than the cost of providing these services. The total cost of the service must be met by the total income, even if schools are charged differentially.

8.3 Packaging

Where the Council is providing services on a buy-back basis for which funding has been delegated, these will be offered in a way which does not unreasonably restrict schools' freedom of choice amongst the services available and, where practicable, this will include provision on a service-by-service basis as well as in a package of services, following consultation with schools.

The Council may wish to consider the possibility of offering a wider package of services to schools at a discount (not less than cost) but would also offer the same services on an individual basis if possible.

8.4 Service level agreements (SLA)

If services or facilities are provided under a SLA - whether free or on a buy back basis - the terms of any such agreement starting on or after the inception of the scheme will be reviewed at least every three years.

Services offered by the Council will be available on a basis which is not related to an extended agreement, as well as on the basis of such agreements.

Where services are provided on an ‘ad hoc’ basis they may be charged for at a different rate than if provided on the basis of an extended agreement.

8.5 Teachers and local government pension schemes

Teachers Pension’s administration is provided by the Teachers Pension’s agency. The Council pays over to the agency all employee and employers pension contributions in line with the relevant regulations. Compliance with data protection and other legislative requirements are also adhered to. Regular returns in relation to pensionable earnings and service is shared with this agency.

A similar service with the City and County of Swansea local government pension scheme is provided for non-teaching staff employed by schools.

Should schools contract external payroll providers to the Council, schools will be responsible for ensuring the administration arrangements and payments are made to the relevant pensions body.

Section 9: Private Finance Initiative (PFI)/Public Private Partnerships (PPP)

There are no PFI/PPP schemes in NPT. Should such a scheme be implemented it will be following consultation with the Director of Finance & Corporate Services.

Section 10: Insurance cover

Funds for insurance will be retained by the Council and insurance cover purchased on behalf of the schools.

Section 11: Miscellaneous

11.1 Right of access to information

Governing bodies will be required to supply all financial and other information which might reasonably be required to enable the Council to satisfy itself as to the school's management of its delegated budget share.

11.2 Liability of governors

In regard to section 50(7) of the 1998 Act, individual governors will not incur any personal liability in the exercise of their power to spend the delegated budget share provided they act in good faith.

11.3 Governors' expenses

Under section 50(5) of the Act , only allowances in respect of purposes specified in regulations made under section 19 of the Education Act 2002 may be paid to governors from a schools delegated budget share. All other payments are forbidden.

Schools may not duplicate payments paid by the Welsh Ministers to additional governors appointed by him/her to schools under special measures.

The Council may delegate to the governing body of a school yet to receive a delegated budget, funds to meet governors' expenses.

11.4 Responsibility for legal costs

Legal costs incurred by the governing body (although the responsibility of the Council as part of the cost monitoring of the school unless they relate to the statutory responsibility of voluntary aided school governors for buildings), may be charged to the schools budget unless the governing body act in accordance with the advice of the Council.

In the case of any conflict of interest between a school and the Council, the governing body may use their delegated budget to seek independent legal advice.

11.5 Health and safety

Governing bodies should have due regard to duties placed on the Council in relation to Health and Safety, and the Council's policy on health and safety matters in the management of the budget share.

11.6 Right of attendance for Chief Finance Officer

Governing bodies are required to permit the Chief Finance Officer of the Council, or any officer of the Council nominated by the Chief Finance Officer, to attend meetings of the governing body at which any agenda items are relevant to the exercise of his/her responsibilities.

The Chief Finance Officer's attendance should normally be limited to items which relate to issues of probity or overall financial management; such attendance should not be regarded as routine. The Council should give prior notice of such attendance unless this is impracticable.

11.7 Special educational needs

Schools are required to use their best endeavours in spending the budget share to secure SEN. This is a statutory requirement and it is possible to suspend delegation where a situation is serious enough to warrant it.

11.8 Whistleblowing

Complaints from persons working at a school or from school governors regarding financial management or financial propriety at the school should follow the Council's policy on whistleblowing (available at www.npt.gov.).

11.9 Child protection

Schools must be required to release staff to attend child protection case conferences and related events.

11.10 School meals

The Council has a school meals arrears policy with which schools must be in compliance.

Section 12

12.1 Responsibility for repairs and maintenance

Appendix 2 shows what categories of work for which the governing body and the Council will be responsible.

All funding for repair and maintenance was delegated to schools with effect from 1 April 2000, except for funding in respect of capital expenditure, which is retained centrally.

The definition of capital is that used by the Council for financial accounting purposes in line with the CIPFA Code of Practice on local authority accounting.

Where in line with the Code of Practice, the Council use a de minimis limit for defining what expenditure is treated as capital and what is treated as revenue, the same limits will be used in defining what is delegated.

For voluntary aided schools, liability for repairs and maintenance (albeit met by delegation of funds through the budget share) is the same as for other maintained schools.

Voluntary aided school governors may continue to be eligible for grants from the Welsh Government in respect of their statutory duties for buildings and premises. In addition, they will have responsibility for their repairs and maintenance items on the same basis as other categories of schools. See section on VAT in relation to voluntary aided schools.

Appendix 1

List of Maintained Schools to which the Scheme Applies

School number	School name	Notes	AN (2016/17 & 2017/18)
	Primary schools		
2239	Abbey Primary		53
3313	Alderman Davies CiW Primary		59
2100	Alltwen Primary		34
2235	Awel y Môr Primary		42
2119	Baglan Primary		38
2191	Blaenbaglan Primary		40
2101	Blaendulais Primary		23
2106	Blaengwrach Primary		20
2110	Blaenhonddan Primary		32
3311	Bryncoch CiW Primary		31
2113	Brynhyfryd Primary		23
2150	Catwg Primary		29
2238	Central Primary		55
2230	Cilffriw Primary		30
2232	Coed Hirwaun Primary		22
2233	Coedffranc Primary		62
2129	Creunant Primary		19
2173	Croeserw Primary		25
2134	Crymlyn Primary		8
2236	Crynallt Primary		68
2237	Cwmafan Primary		51
2137	Cwmnedd Primary		30
2138	Cymer Afan Primary		12
2142	Eastern Primary		26
2148	Glyncorrwg Primary		19
2144	Gnoll Primary		48
2140	Godre'rgraig Primary		23
2204	Groes Primary		27
2178	Llangiwg Primary		19
2152	Llansawel Primary		19
2155	Maesmarchog Primary		16
2228	Melin Infant	Until Sept 2016	n/a
2160	Melin Junior	Until Sept 2016	n/a
2240	Melin Primary	From Sept 2016	34
2234	Pen Afan Primary		19
2200	Rhos Primary		25
2203	Rhydyfro Primary		24
2161	Sandfields Primary		53

School number	School name		
3310	St Joseph's RC Infant		34
3316	St Joseph's RC Junior		39
3309	St Joseph's RC Primary		29
3314	St Therese's RC Primary		28
2206	Tairgwaith Primary		21
2181	Tonnau Primary		30
2182	Traethmelyn Primary	Until Sept 2016	n/a
2175	Tywyn Primary		52
2221	Waunceirch Primary		30
2213	YGG Y Wern	Until Sept 2017	37
2202	YGG Blaendulais		17
2168	YGG Castell-nedd		48
2205	YGG Cwm Nedd		26
2149	YGG Gwaun Cae Gurwen		25
2218	YGG Pontardawe		51
2158	YGG Rhosafan		45
2231	YGG Tyle'r Ynn		33
2128	YGG Cwmllynfell		13
2208	YGG Trebannws		18
2187	Ynysfach Primary		25
2193	Ynysmaerdy Primary		31
5500	Ysgol Bae Baglan		36
	Ysgol Gymunedol Gymraeg	From Sept 2017	26
	Secondary schools		
4064	Cefn Saeson		184
4065	Cwmtawe		256
4068	Cwrt Sart	Until Sept 2016	n/a
4047	Cymer Afan		128
4067	Dwr-y-Felin		220
4059	Dyffryn		211
4052	Glanafan	Until Sept 2016	n/a
4066	Llangatwg		233
4056	Sandfields	Until Sept 2016	n/a
4601	St Joseph's (inc. 6th Form)		130 (129)
4060	Ystalyfera (inc. 6th Form)	Until Sept 2017	206 (127)
5500	Ysgol Bae Baglan	From Sept 2016	220
	Ysgol Gymunedol Gymraeg (inc. 6th Form)	From Sept 2017	240 (130)
	Special schools		
7008	Ysgol Hendrefelin		n/a
7006	Ysgol Maes Y Coed		n/a

Appendix 2

Responsibility for Repairs and Maintenance

Property Management

Responsibilities of governing bodies

Governors are responsible:

- For all those works which are specified in Table 1 as being the responsibility of the governors;
- For liaising with the Council over the planning of any programmed maintenance work to ensure abortive work does not occur;
- For complying with their obligations under Health and Safety legislation and the Council's Electrical Safety Policy. (Documents which will be made available to governors);
- For not using the building in a manner which is prejudicial, by default, omission or otherwise, nor which will adversely affect the insurance cover of the building; nor will it impose additional obligations upon the Council in its capacity as owner;
- For providing the Council with copies of all applications, notices, consents, approvals or licences that relate to the building made or received by the governors; and
- For responding promptly to any requirement for emergency work.

Responsibilities of the Council

The Council is liable:

- For all works for which it is responsible as defined in Table 1
- For liaising with the governors with regard to any planned capital work
- For making good any consequential damage caused by the Council's failure to meet its obligations under the terms of this agreement, which affect the maintenance obligations of the governors.

Limits on governors' action

The governors shall not create any tenancy or licence without the written consent of the Council except that this shall not prevent the use of the school for temporary hiring or licensing in accordance with arrangements agreed with the Council.

The governors shall not adapt, change, extend or demolish any part of the premises without the Council's written consent.

Energy and Water

The governors shall be responsible for payment of the costs incurred in consuming fuel used for heating, lighting or process purposes and the cost of water consumption whether metered or otherwise. Where consumption relates to the provision of services to any part not forming part of the school, the costs shall be fairly apportioned between the school and the other user.

The governors shall be responsible for implementation of the Council's Energy Efficiency Policy (to be made available to schools).

The governors shall be responsible for the operation of all plant and equipment in accordance with the Council's or manufacturer's appropriate standards and shall ensure that it is adequately serviced and maintained in so far as they are liable, in accordance with the operating instructions.

The governors shall be responsible for adequately maintaining and servicing the plant and equipment for which it is responsible under Table 1.

Miscellaneous

The Council will make available to governors documents and manuals that relate to the obligations each will accept under the arrangements set out in this agreement in respect of Health and Safety Policy, Electrical Safety Policy, Energy Management, Codes of Practice for the carrying out of contracting work, including emergency arrangements, Asbestos Code of Practice, Codes for the use of pesticides for ground maintenance and manufacturer or supplier's instructions in the operation of plant and equipment.

Governors should ensure that appropriate training is made available to those staff that may have responsibility for actions involving such policies, procedures or guidance.

Capital/Revenue split - illustrative examples in line with CIPFA Code Of Practice on local authority accounting

The following guidance sets out some illustrative examples of the division of responsibility for building related works between the Council and individual schools. This is not intended to be an absolute definitive document, but a form of guidance on the basis that schools have responsibility for all repairs & maintenance revenue expenditure whilst the CounclAuthority retains responsibility for expenditure of a capital nature. Further more detailed guidance is available in the document "Responsibility for Repairs and Maintenance in County Schools".

Where there are differences between the Scheme and "Responsibility for Repairs and Maintenance in County Schools", the information in the Scheme takes precedence.

Where specific guidance is needed on the classification of expenditure, then further advice should be sought from the Council's Corporate Accountancy team. The Council's decision on the classification of expenditure as either revenue or capital, in accordance with the CIPFA Code of Practice on local authority accounting, shall be final.

Table 1

Element	Capital: As CIPFA Code of Practice	Revenue: Repairs & Maintenance	VA School Governors' Responsibilities (Full Details in DfES Document 'Determination of Financial Liability')
Roofs Flat	Structure. New (not replacement) structure	Repair/replacement of small parts of an existing structure.	New structure and repair/replacement of structure
	Structure. Replacement of all or substantial part of an existing structure.	Replace small areas of rotten or defective timber; make good minor area of spalling concrete where reinforcing bars exposed.	Replacement of structure.
	Screed/insulation in a new building/extension	Repair/replacement of screed/insulation where defective.	New screed/insulation and repairs
	Finish on new build. Replacement of all/substantially all on existing roof.	Recoating/Patching areas of roof finish on existing building.	Finish on new build. Replacement of roof finish on existing buildings. Recoating.
	Edge trim/fascia on new build.	Repairs/replacement of individual sections. Repainting.	Edge trim/fascia on new build and repairs/ replacement/repainting.
	Edge trim/fascia, replacement of all/substantially all on existing roof.	Repairs/replacement of individual sections. Repainting.	Replacement of edge trim/fascia on existing building
	Drainage on new build	Clearing out gutters and downpipes. Replacement/repair/repainting of individual gutters/pipes.	Drainage on new building and repairs/replacement/re painting (NOT cleaning gutters/downpipes).
	Other, e.g. Flashings and roof lights on new build. Replacement of all/substantially all on existing roof.	Repair/replacement/cleaning of individual items.	Flashings/roof lights on new building and repair/replacement (NOT cleaning).
Pitched	Structure. New (not replacement) structure.	Repair/replacement of small parts of an existing structure.	Structure of new roofs and all repairs EXCEPT trusses (i.e. internal repairs).

Element	Capital: As CIPFA Code of Practice	Revenue: Repairs & Maintenance	VA School Governors' Responsibilities (Full Details in DfES Document 'Determination of Financial Liability')
	Structure. Replacement of all of substantial part of an existing structure.	Replace/repair small areas of rotten/defective joists, rafters, purlins, etc.	Replacement of internal structure EXCEPT trusses (i.e. internal repairs).
	Insulation in a new building extension.	Repair/replacement/increasing thickness of insulation in individual sections of existing roof.	Insulation in new building and repair replacement.
	Insulation. Replacement/enhanc ement of substantially all. Improve insulation to current standards.		Repair/replacement of improve insulation.
	Roof finish in a new building/extension replacement of all/substantially all on existing roof.	Replace missing/damaged.	Finish in new building/extension and repair replacement in existing building.
	Bargeboards/fascia in a new building extension, replacement of all/substantially all on existing roof.	Repairs/replacement/re-painting	Bargeboards/fascias in new building/extension and repairs/replacement/re painting in existing building.
	Drainage in a new building/extension.	Clearing out gutters and downpipes. Replacement/repairs of individual pipes and gutters.	Drainage in new building/extension and repair/replacement (NOT cleaning guttering or downpipes).
	Drainage replacement of all/substantially all on existing roof.		Drainage replacement in existing roof.
	Other, e.g. flashings and roof window in new building/extension, replacement of all on existing roof	Repair/replacement/ cleaning	Flashings, roof window in new building/extension and repair/replacement (NOT cleaning in existing roof).

Element	Capital: As CIPFA Code of Practice	Revenue: Repairs & Maintenance	VA School Governors' Responsibilities (Full Details in DfES Document 'Determination of Financial Liability')
Other	Provide new covered link etc. between existing buildings.	Minor repairs, maintenance to existing covered link.	Provide new covered link and repairs to existing (NOT cleaning). Rebuild or repair structure of existing covered link.
	Rebuild or substantially improve structure or existing covered link		Rebuild or improve structure of existing covered link.
	Add porch etc. to existing building.	Minor repairs, maintenance to existing.	Add new porch and minor repairs to existing.
	Rebuild or substantially improve structure or existing porch		Rebuild or repair existing porch.
Floors Ground Floor	Structure and dpc in new building	Repair/replacement of small parts of an existing structure	Structure and dpc of new building and replacement of existing structure.
	Structure and dpc – replacement of all or substantial part of an existing structure.	Replacement and repair of screed and finishes/replacement of mats/matwells. Maintenance, e.g. re-varnishing wooden floors.	Provide screed and finish in new buildings (NOT repairs to finishes, matwells, etc).
Upper Floor	Structure – as ground floor.	As ground floor.	Structure of new buildings and replacement of existing structure.
	Screed and finish – as ground floor	Repairs of finishes/replacement – as ground floor.	As ground floor.
Ceilings Top/Only storey	Suspension	Repair/replacement including from water damage and necessary decoration.	Provision (NOT repair or replacement).
	Membrane		Provision (NOT repair of replacement).
	Fixed	Repair/replacement including from water damage	Provision (NOT repair or replacement.
	Access panels	Repair/replacement	Provision (NOT repair or replacement).

Element	Capital: As CIPFA Code of Practice	Revenue: Repairs & Maintenance	VA School Governors' Responsibilities (Full Details in DfES Document 'Determination of Financial Liability')
Lower Storey	Suspension	Repair/replacement	Provision (NOT repair or replacement)
	Membrane		Provision (NOT repair or replacement)
	Fixed	Repair/replacement	Provision (NOT repair or replacement)
All	Specialist removal/replacement of damaged/disturbed asbestos based materials, planned or emergency	Inspection/air testing. Applying sealant coats to asbestos surfaces for protection.	Removal/replacement of damaged/disturbed asbestos EXCEPT where part of repair project
External Walls Masonry/ Cladding	Structure underpinning/ propping for new build	Repairs. Preventative measures, e.g. tree removal	Structure underpinning/propping of new building and repairs (NOT tree removal unless part of clearing new site).
	External finish on new build.	Repair/replacement of small parts of an existing structure –, e.g. repointing/recladding a proportion of a wall where failure has occurred	External finish on new building and repairs/ replacement of existing structure including repointing/recladding
	External finish on existing build where substantial part of the building needs enhancing.	Minor repointing on individual sections of the building.	Substantial improvements to external finish on existing building.
Windows and Doors	Framing – new build	Repair/replacement of individual frames. Repainting frames.	New window frames and doors in new building and repairs/replacement (NOT replacement/repair/repainting of internal doors or windows).
	Framing – structural replacement programme where replacement is an enhancement of the previous framing.	Repair/replacement of individual windows. Repairing frames.	New windows in replacement programme.

Element	Capital: As CIPFA Code of Practice	Revenue: Repairs & Maintenance	VA School Governors' Responsibilities (Full Details in DfES Document 'Determination of Financial Liability')
	Glazing – new build.	Replacing broken glass.	Glazing new building and replace broken glass.
	Glazing – upgrading existing glazing.	Replacing broken glass.	Upgrading existing glazing.
		Repair/replacement upgrading locks, etc.	
	Internal and external decoration to new build.	Internal and external decoration to include cleaning down and preparation.	Internal and external decoration of new provision, external re-decoration (NOT internal re-decoration).
Masonry Chimneys	Substantial enhancement of existing structure	Repair/repointing	Substantial enhancement of existing structure and repair/repointing.
Internal Walls Solid	Complete including various internal finishes, linings and decoration	Repair and redecoration to internal plaster/linings tiles, pin boards, etc.	New walls and finishes (NOT repair/replacement).
	Substantial refurbishment and alterations	Minor alterations	
Partitions	Complete structure including linings, framing, glazing, decoration etc.	Repairs and re-decoration	New partitions (NOT repair/replacement)
	Substantial refurbishment and alterations	Minor alterations	
Doors and screens	Framing/screens/doors to new buildings including glazing, ironmongery, jointing and internal decoration	Internal maintenance and redecoration. Repair/replacement of defective doors and screens	Provision of new (NOT repair/replacement)
Sanitary Services	In new buildings provision of all toilet fittings, waste plumbing and internal drainage.	Repair/replacement of damaged sanitary ware, fittings, waste plumbing, etc.	Provision (NOT repair/replacement of damaged sanitary ware).

Element	Capital: As CIPFA Code of Practice	Revenue: Repairs & Maintenance	VA School Governors' Responsibilities (Full Details in DfES Document 'Determination of Financial Liability')
	Large scale toilet refurbishment	Small areas of refurbishment	Provision/refurbishment (NOT replacement of damaged sanitary ware).
	Provision of disabled facilities and specialist facilities related to pupils with statements	Repair/replacement of damaged fittings, waste plumbing etc.	Provision (NOT repair/replacement of damaged fittings, etc.).
Kitchens	Kitchens in new buildings, complete with fittings, equipment, waste plumbing and internal drainage. Internal finishes and decorations	Maintain kitchen to requirements of LA. Cleaning out drainage systems. Re-decoration.	
	General substantial refurbishment	Repairs	
	Large and costly items of equipment	Repairs/replacement parts	
Mechanical Services Heating/ Hot Water	Complete heating and hot water systems to new projects; including fuel, storage, controls, distribution, flues, etc.	General maintenance of all boiler house plant including replacement of defective parts, regular servicing and regular cleaning.	Provision of complete system (NOT repair/replacement or maintenance).
	Safe removal of old/damaged asbestos boiler and pipework insulation, where risk to Health and Safety	Monitoring systems. Health and Safety issues.	
	Planned replacement of old boiler/control systems past the end of the useful life.	Replacement of defective parts.	
	Emergency replacement of boiler plant/systems		

Element	Capital: As CIPFA Code of Practice	Revenue: Repairs & Maintenance	VA School Governors' Responsibilities (Full Details in DfES Document 'Determination of Financial Liability')
Cold Water	Provision of cold water services, storage tanks, distribution, boosters, hose reels, etc. in major projects.	Maintenance and repair/replacement of defective parts such as servicing pipes. Annual servicing of cold water tanks.	Provision of complete system (NOT repair/replacement or maintenance).
Gas	Distribution of new and major refurbishment, terminal units	Repairs, maintenance and gas safety. All servicing.	
Ventilation	Mechanical ventilation/air conditioning to major projects.	Provision of local ventilation. Repair/replacement of defective systems and units.	Provision (NOT repair/replacement).
Other	Swimming pool plant and its complete installation, including heat recovery systems	Repair/replacement of parts to plant, pumps and controls. Water treatment equipment and all distribution pipework. Simple heat recovery systems. Solar heating plant and equipment.	If governors provided.
Electrical Services General	Main switchgear and distribution in major projects	Testing/replacement of distribution boards. The repair and maintenance of all switchgear and interconnecting cables including that in temporary buildings.	Provision (NOT repair/replacement or maintenance).
	Replacement of obsolete and dangerous wiring systems, including distribution boards.	All testing, earthing and bonding to meet Health and Safety. All servicing.	
Power	Control gear, distribution, fixed equipment, protection etc.	All testing, repair and replacement of small items of equipment.	Provision (NOT repair/replacement).
Lighting	Provision of luminaires and emergency.	Replacement of luminaires, all testing, adjustments and improvements to emergency.	Provision (NOT repair/replacement).

Element	Capital: As CIPFA Code of Practice	Revenue: Repairs & Maintenance	VA School Governors' Responsibilities (Full Details in DfES Document 'Determination of Financial Liability')
Other	Lighting protection in new build	Repair/replacement	Provision and repair
	Alarm systems, CCTV, lifts, hoists, etc.	Repair and maintenance	Provision (NOT repair or maintenance).
	New installation of communication systems, radio/TV, call, telephone, data transmission, IT etc. and provision in new build	Repair/replacement/maintenance including all door access systems.	
External Works Pavings	Provision of new roads, car parks, paths, court terraces, play pitches, steps and handrails, as part of major project including disabled access.	Maintenance and repair car park and playground markings	Provision if part of statutory proposal project (NOT repair or maintenance). Provision and repair of ramps and steps.
Miscellaneous	Provision of walls, fencing, gates and ancillary buildings as part of major project.	Maintenance and repair of all perimeter/boundary/retaining walls, fencing and gates.	
Drainage	Drains, soakaways, inspection chambers and sewage plant as part of new projects.	Maintenance and repair of drains, gullies, grease traps and manholes between buildings and main sewers. Cleaning of the above and unblocking as necessary.	Foul drainage plus external gutters and drainpipes (NOT maintenance).
Open Air Pools	Structure, hygiene/safety in new build	Hygiene, cleaning, maintenance and repairs, including replacement parts. Simple energy savings	If governors provided.