



Research Paper 109/08

20 October 2008

THE COMMON FUNDING FORMULA

This report provides information on the Common Funding Formula for Schools; the rationale for its introduction, how it works and how schools are funded in other jurisdictions.

Library Research Papers are compiled for the benefit of Members of The Assembly and their personal staff. Authors are available to discuss the contents of these papers with Members and their staff but cannot advise members of the general public.

SUMMARY OF KEY POINTS

1. The total amount to be spent on and by schools is called the General Schools Budget (GSB).
2. The GSB has three specific categories of spending; Aggregated Schools Budget (ASB), Centrally Held Resources Attributed to Schools and Resources Held at Centre.
3. From 1991 the funding authorities distributed recurrent funding to the different types of schools on the basis of the 'Local Management of Schools' (LMS) scheme.
4. The major issue with the LMS was that 7 different formulae were in use.
5. Variations across Boards contributed substantially to differences in the levels of funding received by individual schools.
6. In April 2001, the Department set out its proposals for a common funding formula for grant-aided schools.
7. There are 14 parts or "factors" to the Common Funding Formula.
8. The number of pupils in a school accounts for over 80% of the Common Funding Formula calculation.
9. Each Funding Authority must ensure that there are appropriate systems of internal control in place.
10. The system of school funding in England and Wales is comparable to that of Northern Ireland.
11. The Scottish system is called Devolved School Management (DSM) and provides schools with more autonomy than in England and Wales.
12. In the Republic of Ireland the system of funding for schools does not contain a mathematical formula.

Contents

1. Background to the Common Funding Formula	1
2. The Local Management of Schools (LMS).....	1
3. The Common Funding Formula (CFF).....	2
4. Details of the Common Funding Formula	3
5. Accountability	7
6. Comparison of Funding Formulae across Jurisdictions	8
APPENDIX 1: Current Age Weighting for Pupils.....	11

1. Background to the Common Funding Formula

The Department of Education for Northern Ireland (DENI) has responsibility for all resource issues relating to schools. It funds the expenditure incurred by the five Education and Library Boards (Boards) which in turn have a statutory responsibility for the provision of education services.¹ The total amount to be spent on and by schools is called the **General Schools Budget (GSB)**. The General Schools Budget does not include funding for special schools, non grant aided costs and community provision costs. The GSB has three specific categories of spending:

1. The **Aggregated Schools Budget (ASB)** is the total amount delegated down to individual schools under the Common Funding Formula it includes recurrent costs and general running costs of the schools.
2. **Centrally Held Resources Attributed to Schools** are funds spent by the Education and Library Boards for providing central administration, home to school transport and school meals etc.
3. **Resources Held at Centre** is provided to schools when they submit claims for payment – for instance for the payment of substitute teachers. It also includes payments for schools to participate in specific government programmes for which money has been ring fenced.

These three funding streams receive different amounts of the GSB. In figures provided by DENI for this paper the percentage breakdown was that overall, across all five Boards, Centrally Held Resources Attributed to Schools received 25% of the general School's Budget, Resources Held at Centre received 15% of the GSB and the Aggregated School Budget received the remaining 60%.²

2. The Local Management of Schools (LMS)

From 1991 the funding authorities distributed recurrent funding to the different types of schools on the basis of the 'Local Management of Schools' (LMS) scheme. Under this scheme funding was allocated to schools according to a funding formula based on factors such as; pupil numbers, school premises, size of school, social/educational need and other factors. The LMS scheme allowed funding to be delegated to the Boards of Governors and Principals of individual schools, allowing them to prioritise their resources to best meet the specific needs of their school. The major issue with the LMS was that 7 different formulae were in use; each of the five Education and Library Boards operated their own formula and DENI operated a formula each for the Voluntary Grammar Schools and Grant Maintained Integrated Schools. While each of the Board formulae conformed to a broad framework set

¹ The implementation of the Review of Public Administration will impact on the administration of education in Northern Ireland through the restructuring of the Education and Library Boards into a single Education and Skills Authority. http://www.deni.gov.uk/index/8-admin_of_education_pg/100-review-of-public-administration.htm.

² Figures for all five Education and Library Boards were collated overall totals and percentages provided for this paper.

down by DENI, the different formulae led to disparities in the funding being allotted to schools³.

For instance although on average 70% of all funding was for recurrent costs through the Aggregated Schools Budget, across the Boards, this was variable. Under the differing LMS formulae, the percentage of funding allocated by the Boards varied from 67% to 74% and these variations contributed substantially to differences in the levels of school funding across Board areas. The differences were due to the amount retained by the individual Boards to meet their specific costs such as providing transport and free school meals. ⁴

Differing levels of delegation reflect in part the particular characteristics of ELB areas which, for example, create a higher need for home to school transport in the Western Board and greater expenditure on free school meals in Belfast. However, they also reflect differences in the range and quality of services provided by ELBs and the way they are delivered.

To counter this, DENI decided to introduce a single “common” funding formula for all schools whereby schools of similar size and characteristics will be allocated similar levels of funding.

3. The Common Funding Formula (CFF)

In April 2001, the Department set out its proposals for a common funding formula for grant-aided schools in “Common Funding Formula For Grant-Aided Schools”.⁵

While they are very similar in terms of the factors used, differences in the amounts made available for schools funded under the formulae and differences in values attached to individual factors have resulted in variations in the budgets of similar schools in different areas or sectors.

These variations across similar schools were also pointed out in a Report published by the Committee on Education in 2001. ⁶

Research during the 1990s, and in particular the study recently undertaken to investigate the effects of the selective system of post-primary education (DE, 2000b) has demonstrated that the combination of open enrolment and formula funding has had uneven funding effects across the school system. In a bipartite system in which one group of (Grammar) schools is generally perceived to have higher status than the larger group of (Secondary) schools, the expression of parental preference in association with selection at eleven has since 1991 accentuated the size, and thereby the funding, of the preferred sector.

³ P1

http://www.deni.gov.uk/april_2001_consultation_overview_to_april_2001_consultation.pdf.

⁴ P3

http://www.deni.gov.uk/april_2001_consultation_overview_to_april_2001_consultation.pdf.

⁵ P1

http://www.deni.gov.uk/april_2001_consultation_overview_to_april_2001_consultation.pdf.

⁶ Report on the Proposals for a Common Funding Formula for Grant-Aided Schools in Northern Ireland <http://www.niassembly.gov.uk/education/reports/report02-01.htm>.

It was for this reason that the key objective in introducing a common LMS formula was: *“To ensure that schools with similar characteristics receive similar levels of funding regardless of the area or sector in which they are located”*.⁷

Since the start of the 2005/06 financial year, funding has been allocated to schools according to the Common Funding Formula (CFF) as enabled by the Education and Libraries (Northern Ireland) Order 2003.⁸ The CFF is designed to ensure that schools of similar size and characteristics receive similar funding regardless of their geographical location. It has been developed in line with six key principles:⁹

1. *Schools should be funded according to their relative need, and in a way that helps mitigate the effects of social disadvantage;*
2. *Schools should be funded on an objective and fair basis determined as far as possible by objective measures of the various factors which give rise to unavoidable and significant additional expenditure;*
3. *The formula should support schools in delivering the curriculum;*
4. *The formula should underpin and reinforce wider education policy and objectives;*
5. *The formula should be as transparent and comprehensible as possible and predictable in its outcome; and*
6. *The formula should be easy to administer and simple to operate by Funding Authorities and schools.*

As was the case under the old system of funding the schools' Boards of Governors and Principals are responsible for the expenditure of the school's annual budget, which covers most staff costs, recurrent equipment, books and materials, and most premises' running costs, repairs and maintenance.

4. Details of the Common Funding Formula

The following details of the CFF are summarised from DENI's explanatory document.

There are 14 parts or “factors” to the formula, each with its own complexities. These are:

1. AGE Weighted Pupil Units (AWPU) Factor
2. Premises Factor
3. Landlord Maintenance
4. Targeting Social Need (TSN)
5. Small Schools Support Factor
6. Teachers Salary Protection Factor

⁷ P2

http://www.deni.gov.uk/april_2001_consultation_overview_to_april_2001_consultation.pdf

⁸ *The Education and Libraries (Northern Ireland) Order 2003* (SI 2003/424/NI 12). London: The Stationery Office.

⁹ P8 April 2006, Common Funding Scheme for Local Management of Schools, DENI.

7. Sports Factor
8. Administrative Costs Factor
9. VAT Costs Factor
10. Support for Children of the Travelling Community Factor
11. Support for English as an Additional Language (EAL) Factor
12. Support for Children of Service Personnel Factor
13. Support for Irish-medium Schools and Units Factor
14. Special Units Factor

The following table provides a brief description of each of the 14 factors.

Table 1: Details of the factors included in the Common Funding Formula

Factor	Description
Age Weighted Pupil Units (AWPU) Factor	<p>Pupil numbers will be calculated, using the enrolment at each individual school. These numbers will be weighted to reflect the differing costs associated with age ranges (the pupil's year group rather than his/her calendar age will be used). The age weightings provided by DENI in April 2008 are attached at annex 1.</p> <p>The cash value of the AWPU is determined by dividing the total number of children across all schools into the amount remaining in the Aggregated Schools Budget (ASB) (after amounts due under all other factors have been deducted). Each school's award is calculated by multiplying the total number of pupils in the school, by the AWPU cash value.</p>
Premises Factor	<p>This factor has three elements:</p> <ul style="list-style-type: none"> • a size element; • a pupil element; and • a landlord maintenance element (for voluntary grammar and grant-maintained integrated schools only – described below as a separate factor). <p>Size Element - The Department sets an amount per square metre which will be multiplied by the total approved floor area for all schools. 40% of the funding allocated under this factor will be distributed according to the size of the school building.</p> <p>Pupil Element – 60% of this funding will be distributed to schools on an amount per pupil basis.</p>
Landlord Maintenance Factor (Applies only to VG and GMI Schools)	<p>Voluntary grammar and grant-maintained integrated schools, in addition to the Premises Factor, will be allocated an additional amount per square metre for landlord maintenance spent by the Boards. This rate will be prescribed by the Department and will reflect diseconomies of scale.</p>
Targeting Social Need (TSN)	<p>This factor has two elements:</p> <p>A <u>social deprivation element</u> which recognises the additional costs faced by schools in educating children from socially deprived backgrounds. Free School Meals (FSM) is used as the proxy for social disadvantage (for nursery children it is parents in receipt of Job Seekers Allowance or Income Support). Using this indicator, 3 bands are created for the percentages of pupils receiving FSM with different funding rates attached to each.</p> <p>An <u>educational need element</u> which recognises the extra support required by pupils performing below the expected level for their age, regardless of social background.</p> <p>In primary schools, two measures will be used;</p> <ul style="list-style-type: none"> - one based on the likely proportion of pupils who require additional support

	<p>for learning (the “Warnock factor”), and</p> <ul style="list-style-type: none"> - one based on the number of pupils entitled to free school meals. <p>In post-primary schools, the measure used is attainment at Key Stage 2 (or Key Stage 3 for Senior High schools) with differential funding rates attached.</p> <p>ACCOUNTING FOR TSN FUNDING</p> <p>Towards the end of the financial year the Funding Authority will issue a form to each school, asking them to detail how they spent their TSN funding.</p>
Small Schools Support Factor	<p>This is intended to target more resources towards smaller schools to facilitate the delivery of the curriculum and, in the case of small primary schools, to provide some support to principals to facilitate their release from a full time class teaching commitment in order to undertake management and administrative responsibilities. The amount to be allocated to eligible schools will be determined by the number of pupils in the school.</p> <p><u>Calculation of Allocation for primary schools</u> - In the primary sector, a lump sum equivalent to 1.2 times the total of the salary at spine point UPS 1 of the Teachers’ Upper Pay Scale will be allocated to schools of up to 100 pupils tapering to zero at 300 pupils.</p> <p><u>Calculation of Allocation for post-primary schools</u> - In the post-primary sector a lump sum equivalent to 3.4 times the total of the salary at spine point UPS 1 of the Teachers’ Upper Pay Scale will be allocated to schools of up to 200 pupils, tapering to zero at 550 pupils.</p>
Teachers Salary Protection Factor	<p><u>Eligibility and Calculation of Salary Bills</u></p> <p>Schools will be eligible for compensation where their teaching costs are above average. The Funding Authority will collate details of the salary costs for each of its schools and will produce an assessed annual salary bill which will be compared to the average salary cost for the particular school phase.</p> <p><u>Calculation of Compensation Amount</u></p> <p>Where a school has above average costs, it will receive an amount taking account of the number of teachers employed and the extent to which the school’s salary bill is above average for the phase.</p>
Sports Factor	<p>All primary and post-primary schools will be allocated an amount to assist in meeting costs arising from the sports curriculum. This will be a lump sum based on bandings of pupils enrolled. The lump sum allocations have been derived from the recommended level of outdoor provision stated in the School Building handbook for schools of defined sizes and also the average grounds’ maintenance costs in Education and Library Boards.</p>
Administrative Costs Factor (Applies only to VG and GMI Schools)	<p>This factor takes account of the additional responsibilities and associated costs for administrative functions for these schools, which in the case of ELB funded schools are carried out centrally by the ELB. Voluntary grammar (VG) schools and grant-maintained integrated (GMI) schools will be allocated an amount per pupil based on the spend per pupil on comparable functions by Education and Library Boards (ELBs). It also reflects the diseconomies of scale faced by individual VG and GMI schools and the fact that legal costs, audit and insurance are provided on a commercial basis.</p> <p><u>Calculation of Administrative Costs</u></p> <p>Each school will be allocated a basic lump sum determined by the Department and an additional amount for each pupil in excess of 100 up to a maximum allocation.</p>

VAT Costs Factor (Applies only to VG and GMI Schools)	Whereas Education and Library Boards can reclaim VAT on behalf of controlled and maintained schools, voluntary grammar and grant-maintained integrated schools must pay VAT and are unable to reclaim. The Department will analyse the different budget headings and items which attract VAT (e.g. heating, light, equipment etc.) in the accounts produced by VG and GMI schools and reflect the VAT liable expenditure amount relative to the overall amount generated.
Support for Children of the Travelling Community Factor	Each full-time pupil designated in the school census as being of the Traveller Community will generate an additional allocation for the school equivalent to 0.5 of the basic AWPU cash value. Part-time pupils will be weighted at 0.25.
Support for English as an Additional Language (EAL) Factor	<p>Pupils for whom English is an Additional Language often require extra support, particularly in their first few years of education. Pupils will be designated as having English as an Additional Language (EAL) if:</p> <p>a) They were born in a non-English speaking country, have <u>significant difficulties</u> with English and have lived in N Ireland for less than 2 years; or</p> <p>b) They were born in a non-English speaking country and have lived in N Ireland for more than 2 years but continue to have <u>significant difficulties</u> with English; or</p> <p>c) They were born in an English speaking country but have <u>significant difficulties</u> with English because their parents do not speak English.</p> <p><u>Audit</u> In addition to funding made available to schools, Education and Library Boards are provided with specific funding. Boards will engage in follow-up visits to schools with children falling into these categories to ensure consistent standards of designation across all schools in their area.</p>
Support for Children of Service Personnel Factor	Qualifying pupils are those pupils in primary or post-primary schools whose father or mother is a member of the UK armed services, is not normally resident in Northern Ireland and who has been posted here on a tour of duty scheduled to last no less than 2 years.
Support for Irish-medium Schools and Units Factor	<p><u>Curricular Support</u></p> <ul style="list-style-type: none"> Irish-medium primary schools and Irish-medium units attached to primary schools will be allocated an amount equivalent to 0.055 of the AWPU cash value per pupil, to reflect costs associated with the development of curricular materials and the teaching of English at Key Stage 2. Irish-medium post-primary schools and Irish-medium units attached to post-primary schools will be allocated an amount equivalent to 0.014 of the AWPU cash value per pupil, to reflect costs associated with the development of curricular materials <p><u>Administrative Support for Units attached to primary schools</u> Irish-medium units attached to primary schools will be allocated additional support based on a lump sum of 1.1 times the M 6 salary point of the Teachers' main pay scale. This will operate on a sliding scale, tapering to zero at 300 pupils</p> <p><u>Administrative Support for Units attached to post-primary schools</u> Irish-medium units attached to post-primary schools will be allocated additional support based on a lump sum of 2.9 times the M 6 salary point of the Teachers' main pay scale. This will operate on a sliding scale, tapering to zero at 550 pupils.</p>
Special Units Factor	<p>The Special Units' factor is designed to support primary and post-primary pupils in special units and not pupils with statements of special educational need in mainstream classes.</p> <p>Schools with approved special units will be allocated a lump sum. This will be</p>

	<p>adjusted pro rata by the relevant Funding Authority where a unit opens or closes during a year.</p> <p>Pupils with statements of special educational need and who are in attendance / registered in a special unit will attract the appropriate AWPU weighting. This reduced weighting reflects the fact that the Funding Authority meets the full cost of staffing in special units.</p>
--	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

The impact of each of these factors on the total amount received by schools varies significantly. The vast majority of the total amount of funding received by schools under the CFF is based on the number of pupils in the school and the ages of these pupils. The Age Weighted Pupil Units accounted in the 2008/09 budget for 82.58% of the Aggregated School Budget while the second largest factor is the Premises Factor which makes up 6% of the Budget.

Table 2: The percentage of each of the 14 factors in making up the Common Funding Formula allocation ¹⁰

Factor	% Share of ASB
AGE Weighted Pupil Units (AWPU) Factor	82.58
Premises Factor	6.01
Landlord Maintenance *	0.86
Targeting Social Need (TSN)	4.45
Small Schools Support Factor	3.19
Teachers Salary Protection Factor	0.57
Sports Factor	0.51
Administrative Costs Factor *	0.70
VAT Costs Factor *	0.38
Support for Children of the Travelling Community Factor	0.07
Support for English as an Additional Language (EAL) Factor	0.52
Support for Children of Service Personnel Factor	0.03
Support for Irish-medium Schools and Units Factor	0.06
Special Units Factor	0.05

* Applies only to VG and GMI Schools

5. Accountability

Given that this expenditure goes directly to schools there are tight audit controls in place to ensure that there is appropriate transparency and accountability for how the money is allocated. Each Funding Authority undertakes appropriate validation and ensure that systems of internal control are in place. They also carry out a rolling programme to scrutinise and verify that the information submitted by schools for use within the formula is accurate. All schools must comply with the conditions set out in Financial and Management Arrangements / Financial planning procedures issued by their Funding Authority. Schools therefore need to pay attention to the recording of data in the annual school census and ensure that, if required, evidence can be produced to substantiate all of the information recorded.

¹⁰ P106 *The Common Funding Scheme 2008/09*, DENI
http://www.deni.gov.uk/document_annexes-3.pdf

In particular, the Board of Governors of each controlled and maintained school must agree a financial plan for its school and submit it to its Funding Authority for approval in accordance with the specified timetable and in such form as prescribed by the Funding Authority. Expenditure must be contained within the approved budget unless otherwise agreed by the Funding Authority.

6. Comparison of Funding Formulae across Jurisdictions

The system of school funding in England and Wales is comparable to that of Northern Ireland. In these two jurisdictions there are three types of funding; recurrent costs delegated to schools, specific grants for implementing government initiatives and capital spending. The difference is that in England and Wales, local authorities are the main distributor of funding.

In England the Department of Transport, Local Government and the Regions provide a Revenue Support Grant (RSG) to local authorities. This grant covers all local services including the provision of education. In addition the Department for Education and Skills (DfES) distributes specific grants to local authorities to meet its national priorities; it is the job of the local authority to ensure that these are delivered in schools.

In Wales, the Welsh Assembly Government has overall responsibility for spending on education and it provides funding to local authorities to provide all services. The Welsh Assembly also provides Grants for Education Support and Training (GEST) to local authorities to meet national education priorities. Each local authority in Wales also receives General Capital Funding as well as specific capital grants.

Local Authorities in England and Wales also have the ability to use their council tax revenue to support education in their area.

The equivalent to the CFF in England and Wales is called “Fair Funding” and used to be known as the Local Management of Schools (LMS) as in Northern Ireland. As was the case in Northern Ireland before the CFF, each local authority (Education and Library Board in Northern Ireland) establishes its own formula in accordance with national regulations. The local authority retains some funds for providing strategic management similar to the resources held at the Centre in Northern Ireland.

In both England and Wales there has been a campaign to move away from a funding formula set by each local authority to a “National Funding Formula”. The rationale being the same as the rationale in Northern Ireland for the move to the CFF, namely that different funding formulae cause disparities in funding.¹¹ In Wales there have been disparities between local authorities in their funding of individual schools. In 2006 the Auditor General for Wales carried out an analysis “to determine why there is a variation of about £1000 per pupil between the highest and lowest council average levels of Individual Schools Budget in Wales”.¹² The report’s conclusion was that:¹³

the differences in the level of Education Indicator-Based Assessment calculated by the Welsh Assembly Government and, subsequently, the

¹¹ September 2003, *Fairer Funding for Schools?* Martin Johnston, IPPR.

¹² March 2006, *School Funding Analysis*, Wales Audit Office.

¹³ P4 March 2006, *School Funding Analysis*, Wales Audit Office.

differences in councils' net education budgets per pupil account for much of this variation.

In Scotland, as in England and Wales, funding to schools is via, local authorities and the Revenue Support Grant¹⁴. Scottish local authorities can also use their local taxes to fund education. The Scottish system is called Devolved School Management (DSM) and provides schools with more autonomy than in England and Wales. For instance under the Scottish system schools can carry forward an under spend into the next year.¹⁵

One authority has a Devolved School Management scheme that allows schools to carry forward an under spend of up to 10% or and overspend of up to 5% of the school budget into the next financial year.

The Irish National Teachers' Organisation (INTO) has highlighted differences between the LMS model and Scotland's DSM model:¹⁶

The most significant difference between LMS and DSM is how the latter has been a part in a joined up process, impacting on all matters from employment of teachers, enrolments and curriculum to financial innovation and change. Within LMS the formula funds the school and central funding is delegated as and when required. The ETI [Education and Training Inspectorate] and GTCNI [General Teaching Council for Northern Ireland] play no part in the auditing or monitoring of the overall management of schools or Education and Library Boards within the scope or range of the LMS scheme.

In summary DSM aims to promote an integrated approach to education with decisions regarding education taken at a school level, within a defined scope as set out in the EAs [Employing /Funding Authority] policy. Monitoring and evaluation of the scheme is centralized through the inspection process and the GTC. The ultimate aim is to provide joined up decision making targeted at the individual school. DSM was developed in partnership with stakeholders in Scotland.

INTO's conclusion is that:¹⁷

Overall the LMS system gives limited scope to schools to deliver effective educational management and fails to link in the other parties in the educational process to deliver a cohesive strategy for the future educational needs of children, schools and teachers in Northern Ireland. With the proposed changes suggested in the Review of Public

¹⁴ http://www.scottish.parliament.uk/business/research/pdf_subj_maps/smda-10.pdf .

¹⁵ P4 February 2008, *Funding of Schools – The Way Ahead. A Discussion Paper* Irish National Teachers' Organisation (INTO)
<http://www.into.ie/Ni/WhatsNew/ConferencesCourses/NorthernConference/filedownload,8056.en.pdf> .

¹⁶ P4 February 2008, *Funding of Schools – The Way Ahead. A Discussion Paper* Irish National Teachers' Organisation (INTO)
<http://www.into.ie/Ni/WhatsNew/ConferencesCourses/NorthernConference/filedownload,8056.en.pdf> .

¹⁷ P5 February 2008, *Funding of Schools – The Way Ahead. A Discussion Paper* Irish National Teachers' Organisation (INTO)
<http://www.into.ie/Ni/WhatsNew/ConferencesCourses/NorthernConference/filedownload,8056.en.pdf> .

Administration Papers, INTO now believes that the time is right to begin this review of educational funding arrangements.

In the Republic of Ireland the system of funding for schools does not contain a mathematical formula. The Department of Education and Science (DES) funds schools directly through a series of grants for recurrent costs, ICT and curriculum activities etc. These grants are to the schools' Boards of Managers who must use the grants for the purposes they were issued.

A National Foundation for Educational Research (NFER) review of models for funding schools has pointed out, using New Zealand as the example, that the call for a model of funding to schools which sees more funding going directly from central government to individual schools in an attempt to decentralise funding can have the reverse effect.¹⁸ In the majority of European countries, despite where the finances comes from (Central, Regional or Local), the responsibility for the amount of money received by schools is shared by Central and Local authorities.

¹⁸ <http://www.nfer.ac.uk/research-areas/pims-data/summaries/school-funding-a-review-of-existing-models-in-european-and-oecd-countries.cfm>

APPENDIX 1: Current Age Weighting for Pupils¹⁹**Age Weighted Pupil Units Weighting****Nursery**

Full-Time Nursery School pupils	1.452
Part-Time Nursery School pupils	0.955
Full-Time Nursery Class pupils	1.350
Part-Time Nursery Class pupils	0.895

Primary

Primary Reception pupils	1.04
Primary years 1 - 7	1.04
Primary Special Unit pupils years 1-7	0.78
Infant School Mainstream weighting	1.04
Infant School Special Unit weighting ⁽¹⁾	0.78
Preparatory Department pupils primary years 1 – 7	0.40

Post-primary

Post-primary years 8 - 12	1.68
Post-primary years 13 – 14 ⁽²⁾	2.18

Post-primary Special Unit pupils years 8-14 ^{(1) (2)}	1.280
Senior High School years 11-12	1.848
Senior High School Special Unit years 11-12 ⁽¹⁾	1.408

(1) The cost of approved teaching and non-teaching staff in Special Units attached to schools will be met by the Funding Authority outside of the Common Funding Formula. This arrangement is reflected in a reduced AWPU weighting for pupils in Special Units. Schools also receive a lump sum of £3,000 for each Special Unit.

(2) Includes Year 15 pupils not zero-rated

EXAMPLE 1

A post-primary school of 420 pupils

	Pupils	AWPU weighting	No. of AWPU's	AWPU cash value	Funding
Y8 - Y12	350	1.68	588.00	x £1,966.16	= £1,156,102
Y13 - Y14	70	2.18	152.60	x £1,966.16	= £300,036
Total funding					£1,456,138

¹⁹ Appendix G, April 2008, *Common Funding Scheme for Local Management of Schools*, DENI.