Explanation of Universal Infant Free School Meal Adjustment

On the July Statement of Account schools receive their total UIFSM funding for the financial year.

For July 2018 this consisted of:
- Funding for April-August 2018 period
- Estimated funding for the September 2018 – March 2019 period
- Plus any adjustment* due relating to the estimated funding originally given for the period September 2017 -March 2018 (if applicable)

Note - This adjustment* should match the Year-end adjustment processed at Closedown 2017-18

If the Y/E Closedown 2017-018 adjustment and the July 2018 Advance adjustment did not match, please note that there is NO need to have made any further adjustments or to move the difference to another code. Both entries should be left in I18 – if you need advice regarding this please call SFS

To ensure your FMS system is correct please review your detailed ledger transaction report for I18 in 2018-19 year. The only entries should be:

A The Closedown Y/E adjustment brought forward from 2017-18 (this will show in period 01-April if applicable)

B The funding received on the July 2018 advance i.e
   Period April-August 2018
   Period September 2018-March 2019 (Estimate)
   Adjustment for September 2017- March 2018 (if received)
   Sports funding

As part of the 2018-19 Closedown, you will then be calculating any potential adjustment required for UIFSM funding. This is to account for any difference between the estimated funding received for September 2018- March 2019 (in July 2018) and the amount of funding for this period that you should have received.

To identify the funding that should have been received for this period you need to review the UIFSM pupil numbers (using reports from the October 2018 and January 2019 Census) and calculate the correct funding due for period September 2018-March 2019.
To calculate UIFSM Year End Adjustment at Closedown

You will need the data from both the October 2018 Census and the January 2019 Census and access to detailed Census reports within Sims.net

On each main census report for October and January, Table 23 gives details regarding the numbers of school lunches taken on Census Day for each Year Group within Key Stage 1 as well as the current FSM eligible pupils on Census Day.

Table 23: Universal infant school meals [ALL schools - with appropriate pupils]

<table>
<thead>
<tr>
<th>Year Group</th>
<th>Number of pupils on roll</th>
<th>School lunch taken on census day</th>
<th>Currently FSM eligible on census day</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reception</td>
<td>51</td>
<td>45</td>
<td>10</td>
</tr>
<tr>
<td>Year 1</td>
<td>60</td>
<td>56</td>
<td>4</td>
</tr>
<tr>
<td>Year 2</td>
<td>30</td>
<td>24</td>
<td>2</td>
</tr>
<tr>
<td>Total infant pupils</td>
<td>44</td>
<td>128</td>
<td>16</td>
</tr>
</tbody>
</table>

To calculate the Universal Infant Free School Meal (UIFSM) pupils you need to deduct the FSM pupils that have taken a dinner on Census day from the total pupils in KS1 that have taken a dinner.

But, Table 23 only shows the number of eligible FSM pupils rather than the number that actually had the dinner, which is what you need.

To find how many of the eligible FSM pupils actually took a dinner you can run two reports from Sims.net: School Dinner Taken Report & Free School Meal Eligibility Report

From these reports you can view the names of the FSM pupils and then find their names on the School Dinner Taken report to see if they had a dinner or not.
Add up all the FSM pupils who did have a dinner for each Year group and you can now take this figure away from the total school lunches taken to give an accurate number for UIFSM.

Using the Table 23 above for example it may be found that out of the 10 eligible FSM pupils in Reception Year only 7 of these actually took the dinner and therefore the UIFSM number would be 45-7=38 UIFSM

Once you have the accurate UIFSM numbers for each Year Group for both the October and January Census you can re-enter these new revised UIFSM pupil numbers into the 2018-19 Budget Template in order to calculate the final September 2018-March 2019 UIFSM funding

Take a note of the new calculated funding showing in the table for the September-March allocation and compare this to the estimated funding received on the Statement of Account in July 2018 for this period. Work out the difference between these two figures to calculate whether you have been overpaid or underpaid for September 2018-March 2019. If the estimated funding received was more than it should have been then this will be a Year End Income Prepayment on your Year Ends Provision Schedule, conversely if the estimated funding received was lower than it should have been then this will be a Year End Debtor

Once calculated the UIFSM adjustment needs to be added to the appropriate year end provision schedule and is also required for the Analysis of Year End Revenue Balances form

(see Section 3 and Section 4.8 in Closedown pack)