

FINANCE

Guidelines for School Staff

Accounting for Universal Infant Free School Meals (UIFSM)

September 2014

Please note that this is guidance only this is not a training document.

Information relating to school funding for Universal Infant Free School Meals (UIFSM) and Transition funding can be located on KELSI via the following route:

School Management / Schools Financial Services / Budgets 2014-15 / UIFSM Provisional Allocations.

DFE Guidance on UIFSM is also available within Budgets 2014-15. Please familiarise yourself with this information prior to following this advice.

Coding UIFSM Funding and Expenditure

Best practice is that Universal Infant Free School Meals (**UIFSM**) are accounted for separately from the current eligible (benefits related) free school meals (**FSM**). This is because UIFSM's are funded by academic year and thereby cross financial years. Year-end accounting adjustments will be required to ensure that funding relates to the correct financial year; identifying the UIFSM income and expenditure will facilitate the process.

UIFSM funding should be coded to CFR Ledger Code I18 (additional grants for schools). It is recommended that a separate cost centre is set up to identify this funding.

UIFSM expenditure should be coded to CFR Ledger Code E25 (catering supplies). Again it is recommended a separate cost centre is set up for the expenditure relating to **UIFSM**.

Processing Catering Invoices on FMS6

On receipt of catering invoices the school will need to establish which costs relate to **UIFSM** and then process the costs on FMS6 to CFR Ledger Code E25 and the appropriate cost centre.

The school will need to establish a system to identify the **UIFSM**, either by asking the supplier to provide a breakdown on the invoice or alternatively by arranging an internal monitoring system that is accessible to the Finance Officer.

Why Code UIFSM's Separately?

The implementation of UIFSM's commences **September 2014**. Funding is based on academic year and will be split into 2 periods: September to March then April to August. An estimate of the 7/12th September 14 to March 15 funding has been paid in the July 14 Statement of Account using January 14 census figures.

There will be a new indicator on the October 14 school census for schools to record those pupils who are claiming **UIFSM's**. The straight average, the DfE have agreed that the average is not weighted, of the **UIFSM count** taken in the October 14 and January 15 census will then be used to recalculate the correct annual funding for the full academic year,(first year being 1 September 14 to 31 August 15). The newly calculated amount attributable to the financial year 2014/15 (September to March) **less** the amount of funding received in July 14 will provide the school with the amount to be adjusted for at the year end March 2015. Additional amounts due to the school will be paid in the early part of the new financial year; those schools with a take up less than estimated will have their funding adjusted downwards. Coding separately will assist with tracking the above.

Monitoring UIFSM Funding

In November it is recommended that schools update their expected funding using the October census figures. This can be completed by uploading the latest census data into the UIFSM calculator (**Route to UIFSM Estimator as given at the start of this document on KELSI**). The actual UIFSM numbers from the October census should be input into the relevant box and then use estimated numbers for January 15; this will recalculate the funding expected for the academic year and splits the funding over the financial years 2014/15 and 2015/16. Either an increase or decrease in funding will be generated depending on the pupil numbers entered.

The updated amounts should be used as forecasts for the 9 month monitoring. Before the year end the actual January census numbers should be added to the revised calculator to establish the correct funding for September 14 – March 15. This will highlight differences that may need to be dealt with at year end.

Year End Adjustments 2014/15

The final funding calculated on the Estimator on KELSI for September 14 to March 15 should be the funding that schools should have in their accounts by the year end. This will almost certainly NOT be the case as the only funding received by schools will have been the estimated funding received in July 2014. Adjustments will be required therefore to ensure that schools' accounts reflect the amount shown on the estimator for September 14 to March 15. Where schools have received less funding than they should have, a debtor will need to be processed to increase the funding for the year, (Cr I18, DR YEDEBTORS). If a school has received too much funding to date they will be required to process an entry for income received in advance. (DR I18, CR YEINCPRE).

Additional Information/Support

For additional help or information contact **Schools Financial Services on: 03000 415 415** or schoolsfinancialservices@kent.gov.uk