



Department  
for Education



Education & Skills  
Funding Agency

# **Dedicated schools grant (DSG) management plan template**

**Guidance for local authorities**

**September 2020**

# Contents

1. Summary	5
1.1 About this guidance	5
1.2 Review date	5
1.3 Who is this guidance for?	5
1.4 Overview of the DSG management plan template	5
1.5 Further guidance	7
2. Glossary	8
3. How to complete the management plan template	9
3.1 Detailed overview	9
4. Cover tab	11
5. Management plan introduction tab	12
6. Summary: financial/children and young people narrative tab	13
6.1 Financial plan narrative	13
6.2 High needs trends	13
6.3 Outcomes	14
7. Financial summary tab	15
7.1 Summary of 2020 to 2021 position	15
7.2 Financial plan per funding block	15
8. Children and young people summary tab	25
8.1 Data tables	25
8.2 Graphs	28
9. Governance and management tab	29
9.1 Sign off and review of the management plan	29
9.2 Workstream log	29
10. Stakeholder engagement, co-production and consultation tab	30
10.1 Schools forum	30
10.2 Education institutions	30
10.3 Parents and carers	31
10.4 Children and young people	31

10.5 Elected members (councillors, mayors)	32
10.6 Health partners	32
11. Local authority (LA) specific narrative tab	33
11.1 Key risks and mitigations	33
11.2 Management plan support	33
11.3 Overall EHCP data and projected trends	34
11.4 Strategy and approach to workforce	34
11.5 Strategy and approach to EHCP rates	34
11.6 Managing demand pressures	35
11.7 Sharing best practice and effective practices	36
11.8 Assumptions	36
11.9 Block movements and disapplications	37
11.10 Population	37
11.11 Governance and commissioning arrangements with CCGs	37
11.12 Capital	38
11.13 Early years	38
11.14 Special educational needs (SEN) transport costs	38
11.15 SEN other costs	38
12. Placement type narrative tab	39
12.1 Key pressures and issues	39
12.2 Summary of strategy and approach to placement type	40
12.3 Initiatives	41
12.4 Health, social care, therapy services and care provision	41
12.5 Summary of the inputs made by health and social care partners and proportion of current costs	41
12.6 Health and social care contributions	41
12.7 Outline of current and future demand for therapy services	42
13. Placement type tabs	43
13.1 Data tables	44
13.2 Total projected mitigated expenditure (forecast with savings and invest to save measures) data table	44

13.3 Total projected unmitigated expenditure (forecast based on current trends without mitigating actions) data table	45
13.4 EHCP and CYP data tables	46
13.5 Graphs	46
<b>14. Data from the High needs benchmarking tool v6 tabs</b>	<b>47</b>

# 1. Summary

## 1.1 About this guidance

This guidance has been produced by the Education and Skills Funding Agency (ESFA) as a reference tool for all local authorities (LAs). It provides support when completing plans for managing their dedicated schools grant (DSG).

## 1.2 Review date

This guidance will next be reviewed in 2021.

## 1.3 Who is this guidance for?

In response to feedback from LAs and other stakeholders, we have designed a management plan template to help LAs to manage their DSG. ESFA has developed and enhanced this template in partnership with over 60 attendees from LAs, their representatives and other stakeholders via user research groups and collated feedback.

This document is a step-by-step guide to help LAs complete the [DSG management template](#). The template is a supportive tool to enable LAs to formulate and present their DSG management plans. It will be particularly useful for LAs when discussing and sharing proposals with internal and external bodies, including schools forum (particularly any high needs working groups), special educational needs and disabilities (SEND) partnership or oversight boards established by the council, parent and carer forums and relevant council committees.

Please note: safety valve funding negotiations are a separate exercise to the DSG management plan template. Guidance on this can be found within the 'High needs safety valve funding' section, page 43 of the '[Schools revenue funding 2021 to 2022 operational guide](#)'.

## 1.4 Overview of the DSG management plan template

The DSG is a ring-fenced specific grant, provided outside the local government finance settlement. It must be used in support of the schools budget for the purposes defined in regulation 6 and schedule 2 of the [School and Early Years Finance \(England\) Regulations](#).

The [DSG: conditions of grant 2020 to 2021](#) paragraph 5.2, requires that any LA with an overall deficit on its DSG account at the end of the 2019 to 2020 financial year, or whose DSG surplus has substantially reduced during the year, must be able to present a plan to the Department for Education (DfE) for managing their future DSG spend. We also realise that there will be a requirement for LAs to share this information with their stakeholders, such as schools forums, parent and carer forum, local headteacher boards or groups.

To help LAs to meet this requirement we have provided a DSG management plan template. This template will help LAs:

- comply with paragraph 5.2 of the DSG: conditions of grant 2020 to 2021
- monitor how DSG funding is being spent
- compare data on high needs spend between LAs
- highlight areas where LAs may wish to review spending
- form evidence-based and strategic future plans for the provision of children and young people with SEND
- present complex funding information simply to schools forums and other external stakeholders
- provide a consistent reporting format to help LAs share best practice and initiatives

The template will help LAs to focus attention on comparisons of high needs provision and spend, to produce the required plan. We encourage all LAs to use the template as a planning tool.

We expect the plan to be updated and presented at schools forum meetings and any high needs subgroups regularly and at least on a termly basis. The LA should aim to present the first version of the plan to the schools forum in time for budget planning discussions for 2021 to 2022 and before the deadline for block movement requests, if it is submitting one. We realise that the management of DSG balances, both bringing spend in line with income and repaying deficits, will take time for some LAs. We have developed the template in such a way that it is intended to be a live document.

Management plans should reflect the most current forecast DSG position and be published on the LA local offer website as set out in the [Special educational needs and disability \(SEND\) Code of Practice: 0 to 25 years](#). Relevant leads in the finance and special educational needs (SEN) areas should sign off each version of the management plan (with sign off to be at least at assistant director level).

If you have any questions regarding this guidance or template, please contact the Financial Management mailbox: [Financial.management@education.gov.uk](mailto:Financial.management@education.gov.uk).

## 1.5 Further guidance

These are additional guidance documents you may also find helpful:

- Further guidance on DSG balances can be found on pages 46 to 48 of the '[Schools revenue funding 2021 to 2022 operational guide](#)'.
- Further guidance on benchmarking can be found in the information tab of the '[High Needs Benchmarking Tool v6](#)'.
- Further guidance, allocations and conditions of grant for pre-16 schools funding can be found within the '[Local authorities: pre-16 schools funding](#)' collection page.

## 2. Glossary

The 'Introduction page' within the [DSG management plan template](#) provides information and reference links to all acronyms that are used throughout this document, for ease of reference.

### 3. How to complete the management plan template

This document describes how to use and complete the management plan template and has been designed as a reference guide.

Please note that based on user feedback, the template has been created using Microsoft Excel. As such, it is expected that users completing the template will at least have a basic knowledge of this software.

This template relies on calculations running automatically as you select your LA and enter data. To ensure that this is happening correctly please check your settings by clicking on the **Formulas** tab, in the **Calculation** group, click **Calculation Options**, and then click **Automatic**.

On selecting an LA or comparison years, some users may experience issues with errors. Please be patient, as this may take some time to update, this appears to be caused by using older versions of excel.

#### 3.1 Detailed overview

It is recommended that you save a copy of the management plan template locally before you start to edit. In addition, we advise you to continue to save the workbook often so that you do not lose any updates you add.

The guidance has been composed with deliberate repetition between tabs. This is intended so that you are able to jump from section to section within the template dependent on your role and responsibility. Tabs are connected and you are only required to add data once, which then pulls through to other cells within the template.

The template is made up of a number of individual tabs along the bottom of the screen, which are colour coded depending on type:

Tab colour guide
Summary tab - Some user narrative and data input
Introduction – no user input
Narrative tab - user narrative input
Placement type tab - user data input
Data from the High Needs Benchmarking Tool v6

Within each tab, sections are coloured to represent the following:

### Cell colour guide

User input cells - Editable - this is where you (the user) will need to enter data

Prepopulated cells - Un-editable/prepopulated

Calculation cells - Automatic calculation outputs/un-editable

To note: we have designed the template so that if you wish to provide any further information on any of the tabs (for example links to further supporting information or evidence), there is blank space to do so.

The option to include additional information is in response to user research. However, we would not expect to see documents inserted in lieu of appropriate narrative being provided on the template. Additional documents should only be added to evidence decisions being taken or statements being made.

The free text boxes within the narrative tabs on the template should provide a brief commentary of a maximum of 2 paragraphs, summarising your plans

## 4. Cover tab

The 'Cover' tab is a narrative tab which requires some user input.

It is important that the blue cells are updated to show who and when last updated the management plan template.

Row number	User input instructions
7	Drop-down menu to select the relevant local authority name.
9	Drop-down menu to select the relevant year to compare data from within the high needs benchmarking tabs (this will not have an impact on any other tab or other data within the tool).
11	Cell 'D' is a user input cell to input the date the management plan was last modified.
12	Cell 'D' - intended for internal use for local authority (LA) version control.

### 4.1 Local authority change log

These boxes are for internal use within the LA to record version history as and when amendments to the management plan are made.

We encourage you to update your plan regularly throughout the year to reflect the most recent forecast position and view this as an on-going live document.

We expect all management plan template users to keep this change log updated throughout the year, on a termly basis and in line with presenting to schools forum meetings

## 5. Management plan introduction tab

The 'Management plan introduction' tab provides information on the purpose of completing a management plan and a glossary of terminology used throughout the management plan template. This tab does not require any user input.

The '[Template contents](#)' section provides hyperlinks which enable speedy navigation through the template. Each tab has a link in cell 'A1' to take you back to the table contents.

The 'Data' section provides details of all published data we have prepopulated throughout the template and hyperlinks to these data sources.

## 6. Summary: financial/children and young people narrative tab

The 'Summary: financial/children and young people (CYP) narrative' tab comprises 3 separate free text boxes which requires user narrative input.

Please add comments and narrative within the blank free text boxes.

### 6.1 Financial plan narrative

This narrative should be no more than one concise paragraph which provides a high-level summary of proposed strategies for managing the pressures on the dedicated schools grant (DSG) budget.

Please do not refer to further documentation.

This free text box should provide a short narrative detailing how you are managing pressures on the DSG and your strategy for doing so. When completing this box, consideration should be given to:

- how pressures will be prioritised in order to be addressed
- an assessment of how the management plan addresses these pressures
- proposals put in to place to help alleviate these pressures

### 6.2 High needs trends

Narrative provided in both 'High Needs trends' and 'Outcomes' free text boxes should be no more than one concise paragraph which provides a high level summary of the strategies for managing the funding of CYP from the high needs block and how the management plan proposals will ensure positive outcomes for CYP.

Please do not refer to further documentation.

This free text box should provide a short review of high needs trends and the strategy proposals for managing the number of CYP receiving individual funding from the high needs block. When completing this section, consideration should be given to the following:

- managing demand, top ups and alternative provision (AP) within the LA
- measures to ensure these issues are being addressed
- how the management plan aligns with the special educational needs and disabilities (SEND) Strategic Plan alongside the LA's priorities

## 6.3 Outcomes

This free text box should provide a brief description of outcomes. For example:

- greater support for early intervention
- improvements in the capacity of mainstream schools to meet needs without the need for EHCPs
- opportunities to attend schools closer to home

Where proposals may pose a risk to outcomes, this section should briefly describe what is being done to mitigate this risk.

## 7. Financial summary tab

The 'Financial summary' tab requires some user narrative and data input.

### 7.1 Summary of 2020 to 2021 position

	£ ,000s
Carry forward from 2019 to 2020	£0
Mitigated budget	£0
Unmitigated budget	£0
Saving	£0
Projected carry forward to 2021 to 2022	£0

This summary table provides the 2020 to 2021 key figures at a glance. It contains calculation cells which pull through dedicated schools grant (DSG) and user input data taken from cells D51, G23, H23 and G51 of the 'Financial plan per funding block' table.

The savings row shows the difference between the mitigated (forecast after accounting for the cost reductions and/or invest to save measures in place) and unmitigated (forecast prior to accounting for any cost reduction and/or invest to save measures in place) budgets.

### 7.2 Financial plan per funding block

In relation to the ['DSG: conditions of grant 2020 to 2021'](#) any local authority (LA) required to provide information to the department will be expected to complete this level of financial detail, as laid out in this table and share this with schools forum and other stakeholders.

This table enables you to input the overall DSG position (pre-recoupment total) financial data for both actual and forecast spend. Actual spend will be 2018 to 2019 financial year and 2019 to 2020 financial year. Forecast spend will be 2020 to 2021 financial year, going up to and including 2024 to 2025 financial year (if you wish to forecast this far). We expect your actual spend to match the section 251 budget and outturn return data.

Supporting narrative for any data discrepancies can be included in the additional comments table to the right-hand side of this tab.

All data input in the 'Overall DSG position (pre recoupment total)' table should match the budget on which you are reporting and should reconcile with the latest published DSG allocations.

All expenditure should be input as a positive figure and all income should be input as a negative figure. This will show a surplus as a negative and a deficit as a positive figure.

When completing the 'Overall DSG position (pre recoupment total)' table, users should note the following:

'Outturn': We would not expect LAs to complete future years' outturn positions in advance. The outturn position for each year should be added as soon as it is known.

'Mitigated forecast': forecast after accounting for the cost reduction and/or invest to save measures in place. This is gross funding and you must ensure that you include recoupment amounts in your expenditure.

'Unmitigated forecast': forecast prior to accounting for any cost reduction and/or invest to save measures in place; a 'do nothing' forecast. This is gross funding and you must ensure that you include recoupment amounts in your expenditure.

To note: income should reconcile to the latest DSG allocation announcement for 2020 to 2021 with a clear assumption for any in year early years (EY) adjustments (the adjustment based on January 2021 census).

Row number and column	Row description	User input instructions
14 F	Date outturn last updated	Populate this cell with the date the outturn position is updated.

### 7.2.1 Expenditure (Positive figures)

The cells within this section for each funding block should be input as positive figures.

Row number and column	Row description	User input instructions
18 to 22 C and E	Schools block	<ul style="list-style-type: none"> <li>• actual spend for 2018 to 2019 financial year</li> <li>• actual spend for 2019 to 2020 financial year</li> </ul>

	<p>Central school services block</p> <p>Early years block</p> <p>High needs block</p> <p>Planned spend from DSG reserves</p>	<p>To note: row 21 requires no user input. This is a calculation row which pulls through prepopulated total expenditure data for each placement type in the high needs block – both historic and planned spend as per s251 rows table.</p> <p>This row is the sum of rows:</p> <p><math>83 + 88 + 93 + 98 + 103 + 108 + 113 + 118 = \text{row 21}</math></p>
<p>18 to 22</p> <p>D and F</p>	<p>Schools block</p> <p>Central school services block</p> <p>Early years block</p> <p>High needs block</p> <p>Planned spend from DSG reserves</p>	<ul style="list-style-type: none"> <li>• actual budget for 2019 to 2020 financial year</li> <li>• outturn for 2020 to 2021</li> </ul>
<p>18 to 22</p> <p>G to P</p>	<p>Schools block</p> <p>Central school services block</p> <p>Early years block</p> <p>High needs block</p> <p>Planned spend from DSG reserves</p>	<ul style="list-style-type: none"> <li>• forecast spend for 2020 to 2021 financial year and going up to and including 2024 to 2025 financial year (if you wish to forecast this far)</li> </ul> <p>To note: row 21 requires no user input. This is a calculation row which pulls through prepopulated total expenditure data from the high needs block – both historic and planned spend as per s251 rows table.</p> <p>This row is the sum of rows:</p> <p><math>83 + 88 + 93 + 98 + 103 + 108 + 113 + 118 = \text{row 21}</math></p> <p>To note: The unmitigated forecast for the schools block and central schools services block are calculated cells based on user input from the mitigated budget.</p>
<p>23</p> <p>C to P</p>	<p>Total expenditure</p>	<p>This is a calculation row which is the sum of rows 18 to 22 for each column C to P.</p>

## 7.2.2 DSG income (negative figures)

The cells within this section should be input as negative figures and used to input estimated income before any block transfers. You should include any assumptions on additional future funding.

Please use indicative allocations if these are available. If not available, please detail assumptions made at rows 25 to 28. Supporting narrative for assumptions should be recorded in the assumptions free text box on the 'Local Authority (LA) specific' tab in the [management plan template](#).

Row number and column	Row description	User input instructions
25 to 28 C to E	Schools block Central school services block Early years block High needs block	<ul style="list-style-type: none"> <li>• actual income for 2018 to 2019 financial year</li> <li>• actual budget for 2019 to 2020 financial year</li> <li>• actual income for 2019 to 2020 financial year</li> </ul>
25 to 28 F to P	Schools block Central school services block Early years block High needs block	<ul style="list-style-type: none"> <li>• income for 2020 to 2021 financial year and going up to 2024 to 2025 financial year (if you wish to forecast this far).</li> </ul> <p>The outturn for 2020 to 2021 and unmitigated forecast columns are calculated cells which will show the same data as the mitigated budget data</p> <p>To note: income should reconcile to the latest DSG allocation. It should take into account of the provisional allocations for 2020 to 2021 that were announced in July, with a clear assumption for any in-year early years adjustments (the adjustment based on the January 2021 census).</p>
29 C to P	Total income	This is a calculation row which is the sum of rows 25 to 28 for each column C to P.

### 7.2.3 High needs block- other income (negative figures)

The cells within this section for each funding block should be input as negative figures and used to input any other income within the high needs block (HNB).

Clinical commissioning groups (CCG's) contributions could include:

- the CCG's contribution to the health component of high cost placements that are initially paid for by the HNB
- the CCG's contribution to jointly funded services that are initially funded from the HNB

Row 33: 'Other (please specify)' is a row requested by LAs to record any other HNB income. Supporting narrative for this data can be input in the 'additional comments', column R table to the right-hand side of the table.

Row number and column	Row description	User input instructions
31 to 32 C to E	CCG contribution  Other	<ul style="list-style-type: none"> <li>• actual other income you received for 2018 to 2019 financial year</li> <li>• actual budget for 2019 to 2020 financial year</li> <li>• actual other income you received for 2019 to 2020 financial year</li> </ul>
31 to 32 F to P	CCG contribution  Other	<ul style="list-style-type: none"> <li>• forecast of any other income you may receive for 2020 to 2021 financial year and going up to and including 2024 to 2025 financial year (if you wish to forecast this far).</li> </ul> <p>Include any narrative of assumptions made in column R 'Additional comments' table to the right-hand side of the 'Financial plan per funding block' table.</p>
33 C to P	Total other income	This is a calculation row which is the sum of rows 31 to 32 for each column C to P.

## 7.2.4 Block transfers (income/block moved to as a negative, outgoing/block moved from as positive. Should net to 0)

The cells within this section for each funding block should be entered as negative figures and used to input previously agreed block transfers for financial years 2018 to 2019, 2019 to 2020 and 2020 to 2021.

You should also record any proposed future years block transfers. Please note that we have not announced arrangements beyond 2021 to 2022. Therefore, you will need to have a fall-back position if what you are proposing is not allowed either in the DSG: conditions of grant or through the outcome of a disapplication request.

Supporting narrative for any proposed future years block transfers should be recorded in the 'Block movements and disapplications' free text box on the 'Local authority (LA) specific' tab in the template. Further guidance on block transfers can be found in the 'Movement between blocks' section, pages 39 to 43 of the ['Schools revenue funding 2021 to 2022 operational guide'](#).

Income (block moved to) should be shown as a negative figure. Outgoing block movement (block moved from) should be shown as a positive figure. The total should net to zero.

Row number and column	Row description	User input instructions
35 to 38 C to E	Schools block Central school services block Early years block High needs block	<ul style="list-style-type: none"> <li>previously agreed block transfer amount for 2018 to 2019 financial year</li> <li>actual budget for 2019 to 2020 financial year</li> <li>actual block transfer amount for 2019 to 2020 financial year</li> </ul>
35 to 38 F to P	Schools block Central school services block Early years block High needs block	forecast block transfer amounts for 2020 to 2021 financial year and going up to and including 2024 to 2025 financial year (if you wish to forecast this far).

39 C to P	Total block transfers	This is a calculation row which is the sum of rows 35 to 38 for each column C to P.  To note: this row should net to zero.
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## 7.2.5 In year net position – deficit/(surplus)

The cells within this section are auto calculated and provide the overall in year net position for each funding block and require no user input. The overall in year calculation is the sum of the following rows:

Expenditure + 2. DSG income + 4. Block transfers = 5. In year net position deficit/surplus.

Row number and column	Row description	User input instructions
41 C to P	Schools block	No user input required.  This is a calculation cell which is the total schools block sum of:  1. Expenditure (row 18) + 2. DSG income (row 25) + 4. Block transfers (row 35) = 5. In year net position deficit/surplus (row 41)
42 C to P	Central school services block	No user input required.  This is a calculation cell which is the total central school services block sum of:  1. Expenditure (row 19) + 2. DSG income (row 26) + 4. Block transfers (row 36) = 5. In year net position deficit/surplus (row 42)
43 C to P	Early years block	No user input required.  This is a calculation cell which is the total early years block sum of:

		1. Expenditure (row 20) + 2. DSG income (row 27) + 4. Block transfers (row 37) = 5. In year net position deficit/surplus (row 43)
44 C to P	High needs block	No user input required.  This is a calculation cell which is the total high needs block sum of:  1. Expenditure (row 21) + 2. DSG income (row 28) + 3. High needs block other income (row 33) + 4. Block transfers (row 38) = 5. In year net position deficit/surplus (row 44)
45 C to P	Total net	This is a calculation row which is the sum of rows 41 to 44 for each column C to P.

## 7.2.6 Other

The cells within this section for row 47: 'Council contribution' should be input as a negative figure and used to input both previously agreed transfers of funds and proposed requests to transfer funds.

Row number and column	Row description	User input instructions
Row 47 C to P	Council contribution (negative)	<p>This row should be used to input both previously agreed and proposed future years transfers from your general fund account.</p> <p>To note: from the 2020 to 2021 financial year all council contributions require approval from the secretary of state if the local authority had a DSG deficit at the end of the previous financial year.</p> <p>Further guidance on making this type of request can be found in the 'High needs safety valve funding' section, page 43 of the <a href="#">Schools revenue funding 2021 to 2022 operational guide</a>.</p>

		The disapplication proformas can be found within the <a href="#">‘Pre-16 schools funding: local authority guidance for 2021 to 2022’</a> .
Row 48 C	Add brought forward deficit/(surplus) (net)	This is a user input cell.  You will need to input the actual brought forward deficit/(surplus) (net) position at the end of 2018 to 2019 financial year.
Row 48 D to P	Add brought forward deficit/(surplus) (net)	This is a calculation cell which pulls data through from row 51: ‘Planned year end position’.
Row 49 C to P	Brought forward earmarked amounts in other blocks	This is a user input cell.  To note: this is an optional memorandum item and is not used in the planned year end position calculation.
Row 51 C to P	Planned year end position	This is a calculation cell and is the sum of:  ‘Total net’ (row 45) + ‘Council contribution’ (row 47) + ‘Add brought forward deficit/(surplus) (net)’ (row 48) = ‘Planned year end position’ (row 51)

### 7.2.7 Other spend—historic and planned spend as per s251 lines

Data tables within this section contain both prepopulated and user input cells.

The yellow prepopulated cells contain published data taken from the [s251 budget and outturn returns for 2017 to 2018](#) financial year and the [s251 budget and outturn returns for 2018 to 2019](#) financial year.

The blue user input cells require data for the 2020 to 2021 financial year and onwards up to and including 2024 to 2025 financial year (if you wish to forecast this far).

Column	User input instructions
C and D	No user input required.  These columns contain prepopulated published data which is pulling through from published s251 data.

E	This column requires input of the outturn position reported as at the end of 2019 to 2020 financial year.
F to J	These columns require input of the total projected mitigated expenditure (forecast accounting for savings and invest to save measures).
L to P	These columns require input of the total projected unmitigated expenditure (do-nothing forecast).

### **7.2.8 High needs block—historic and planned spend as per s251 lines (populated from data in each tab)**

All data within this section is prepopulated.

The total expenditure rows for each placement type pulls through data from the 'Total expenditure' row, which is a sum of prepopulated and user input data on each of the placement tabs elsewhere within the template.

'Year on year change' cells are calculation cells and require no user input. These calculate the difference between the current year's total and the previous year's total.

Placement total % change year on year' cells are calculation cells and require no user input. These calculate the percentage difference between the current year's total and the previous year's total.

## 8. Children and young people summary tab

The 'Children and young people (CYP) summary' tab requires no user input.

### 8.1 Data tables

The data tables within the 'CYP' tab contain prepopulated data from published sources and calculation cells which pull through data from the placement type tabs elsewhere in the template.

Row number and column	Data table name	Data table information source
9 to 13 C to J	Total number of EHCPs by age group (with estimated future projections).	<p>This data table contains both prepopulated and calculation cells:</p> <ul style="list-style-type: none"> <li>• Columns C to E uses prepopulated data taken from the <a href="#">Special educational needs survey 2020 (SEN2)</a> which provides the amalgamated total figure for 2018, 2019 and 2020 in column E.</li> <li>• Columns F to J are calculation cells which pull through data from the total numbers in the corresponding tables entered within each placement type tab elsewhere in the template.</li> </ul>
19 to 23 C to J	<p>Total number of CYP receiving individual top ups with no EHCP by age group (with estimated future projections).</p> <p>To note: for CYP under 5 this includes those supported by the early years block (EYB) as well as the EYB as a source of top up.</p>	<p>This data box contains calculation cells:</p> <ul style="list-style-type: none"> <li>• Columns C to J are calculation cells which pull through data from the total numbers in the corresponding tables entered within each placement type tab elsewhere in the template.</li> </ul>

<p>29 to 33</p> <p>C to J</p>	<p>Total number of CYP supported by the high needs block with no EHCP or individual top up (with estimated future projections).</p>	<p>This data box contains calculation cells:</p> <ul style="list-style-type: none"> <li>• Columns C to J are calculation cells which pull through data from the total numbers in the corresponding tables entered within each placement type tab elsewhere in the template.</li> </ul>
<p>39 to 51</p> <p>C to J</p>	<p>Total number of EHCPs by primary need (with estimated future projections).</p>	<p>This data box contains calculation cells:</p> <ul style="list-style-type: none"> <li>• Columns C to J are calculation cells which pull through data from the total numbers in the corresponding tables entered within each placement type tab elsewhere in the template.</li> </ul>
<p>39 to 51</p> <p>L to N</p>	<p>Published census data – prepopulated</p> <p>Total number of EHCPs by primary need.</p>	<p>This data box contains prepopulated cells:</p> <ul style="list-style-type: none"> <li>• Columns L to N uses prepopulated data taken from the <a href="#">school census</a> which provides the amalgamated total figure for 2018, 2019 and 2020 in column N.</li> </ul> <p>To note: We have included this data for your reference only. It is recognised that the school census information provides data according to where a pupil attends school and not where they live. The data LAs hold on the numbers of EHCPs they maintain and are responsible for funding may differ from the school census particularly where there are significant movement of pupils across local authority boundaries.</p> <p>There is a caveat that the census data only collects school aged pupils therefore does not include further education (FE) and</p>

		<p>'other' groups such as work based placements and young people not in education, employment or training (NEETS) with EHCPs.</p> <p>For reference <a href="#">SEN2</a> data includes information on the following cohorts:</p> <ul style="list-style-type: none"> <li>• post 16</li> <li>• FE colleges</li> <li>• other FE</li> <li>• sixth forms</li> <li>• special establishment</li> <li>• educated elsewhere</li> <li>• not in education, employment, or training</li> <li>• other apprenticeships</li> <li>• traineeships</li> <li>• supported internships</li> </ul>
<p>57 to 63</p> <p>C to J</p>	<p>Total number of EHCPs by provision type (with estimated future projections).</p>	<p>This data box contains calculation cells:</p> <ul style="list-style-type: none"> <li>• Columns C to J are calculation cells which pull through data from the total numbers in the corresponding tables entered within each placement type tab elsewhere in the template.</li> </ul>

The data used within 'Total number of EHCPs by age group (with estimated future projection)' in columns C to E is the actual position for historical EHCP numbers as taken from the [SEN2](#). These published figures can be found within the 'Download associated files' dropdown on the Education, health and care plans page. Future template versions will be updated as and when future published data becomes available.

The data used within 'Published census data – prepopulated total number of EHCPs by primary need' in columns L to N is the actual position for historical EHCP numbers as taken from the [school census](#). These published figures can be found within the 'Download associated files' dropdown on the 'Special educational needs in England' page. Future template versions will be updated as and when future published data becomes available.

Your forecast EHCP numbers should take into account the CYP currently receiving support as will be reported on the high needs census and projected numbers rather than an annual average.

We recognise this may not be the number used for budget planning but is an indicator of the likely pressures on the high needs block over time and should be viewed in this context.

## 8.2 Graphs

The information displayed within the graphs is representative of the prepopulated and user input data entered in the 'CYP' tab. The graphs show historic and projected years total numbers broken down by each table's information.

## 9. Governance and management tab

The 'Governance and management' tab is a narrative tab which requires user input. The tab comprises of 2 separate free text boxes to complete.

Please add comments and narrative within the blank free text boxes.

### 9.1 Sign off and review of the management plan

This text box is for all relevant contributing parties to sign off the management plan.

We expect the management plan to be signed off by the Director of Children's Services and the s151 officer within your local authority (LA) and across other areas which have also contributed.

The management plan should be taken to your schools forum meetings and discussed by members.

### 9.2 Workstream log

This is an optional tool enabling you to record internal management plan workflow activity. None of the input here feeds into any other cells and can be completed or left blank at the discretion of the user.

## 10. Stakeholder engagement, co-production and consultation tab

The 'Stakeholder engagement, co-production and consultation' tab requires user narrative input. It comprises 6 separate free text boxes to provide details on how you ensure engagement with your various stakeholders.

Please add comments and narrative within the blank free text boxes.

When completing these narrative boxes, consideration should be given to the impact of the engagement with your stakeholders regarding your plans. For example, recommendations for improving service planning and delivery should be made in conjunction with engagement with key stakeholders. Please provide detail of the consultation processes you have already carried out and plans for further engagement to address gaps.

This tab comprises the following stakeholder categories:

### 10.1 Schools forum

This free text box should detail evidence of consultation with your schools forum regarding your DSG management plans including any feedback or comments. Evidence could include minutes detailing conversations regarding planned proposals (links to this evidence may be attached within this free text box). In completing this section, you may wish to include narrative and evidence of:

- details of consultation with the schools forum regarding proposals and their views on these
- how engaged the schools forum is and plans for further engagement

### 10.2 Education institutions

This free text box should provide a comprehensive summary evidencing how local early years settings, schools and colleges and other providers are likely to support and implement any proposals that relate to them.

Consideration should be given as to how the LA has engaged with different education institutions or groups, such as headteacher groups, governors, special educational needs coordinators (SENCOs) and alternative provision (AP) representatives. In completing this section, you may wish to include narrative and evidence of:

- details of consultation with schools and the wider sector on proposals and their views on these
- how engaged local schools and the wider sector are and plans for further engagement, including their responsibilities in the management plan proposals

### 10.3 Parents and carers

The '[SEND Code of Practice](#)' states that every LA must ensure that children and young people (CYP) and their parents/carers are involved in discussions and decisions about their individual support and about local provision.

When completing this section, it is important to consider the following:

- consultations take place when proposals are at a formative stage and early enough to make a difference
- adequate time has been given to consultees to respond
- consultees have been given sufficient information about the proposals to make a response
- there is a conscientious consideration of the responses
- 

This free text box should provide a summary of any such consultations. We welcome and encourage you to work together with your parent and carer forum before completing this template and include their feedback and suggestions in this free text box.

This template should be available to the public with key proposals presented in a format that provides evidence of dialogue between you and the parent and carer forum.

### 10.4 Children and young people

This free text box should provide details of how you have engaged with CYP regarding your plans, such as the Youth Participation Forum and how likely CYP will support any management plan proposals that relate to them. In completing this section, you may wish to include information on:

- how far consideration is given to the views of CYP
- plans to ensure positive engagement with the CYP sector

As with parent and carer forums, we welcome and encourage you to work together with your CYP or formulate plans to do so before completing this template.

This template should be available to the public, with key proposals presented in a format that encourages dialogue between you and CYP.

## **10.5 Elected members (councillors, mayors)**

This free text box should confirm that the management plan has been completed in conjunction with the council. You may also use this text box to provide summaries or links to relevant minutes of council meetings and agenda papers.

## **10.6 Health partners**

This free text box should provide a comprehensive summary detailing how health partners are likely to support and implement any management plan proposals and how you have engaged with them so far. In completing this section, you may wish to include information on:

- how far consideration is given to the views of your health partners
- plans to ensure positive engagement with your health partners going forward

## 11. Local authority (LA) specific narrative tab

The 'Local authority (LA) specific narrative' tab requires user narrative input. The tab comprises 15 separate free text boxes to provide details regarding strategies and plans which relate specifically to your authority.

If you wish to provide further information of these there is space at the bottom of this tab to include links to this evidence, however it is imperative these text boxes are completed and that further evidence is to provide detail of the decisions made, rather than in lieu of completing the box.

Please add comments and narrative within the blank free text boxes.

The tab comprises the following LA specific categories:

### 11.1 Key risks and mitigations

This free text box is to set out key risks which could have an impact on the success of your management plan and the mitigations you will put in place to manage these. You should provide an overall high-level summary of your plan; consideration should be given to both financial and service delivery risks.

It may be helpful to bullet point each risk with its own mitigation so that it is clearly shown and where a risk is identified, you are able to clearly set out the actions you will take to address these. These could be further broken down into short, medium, or long-term.

### 11.2 Management plan support

This free text box is for you to detail how the department and your stakeholders can provide support to help you devise and deliver an effective management plan. In completing this section, consideration should be given to:

- support from the Department for Education (DfE) and Education and Skills Funding Agency (ESFA). Examples such as, sharing the initiatives other LAs are currently using, what you would find most helpful from the LA workshops or the provision of informative webinars
- looking at good practice within neighbouring LAs
- support from stakeholders
- support within your authority

- how you are planning to achieve this

### **11.3 Overall EHCP data and projected trends**

This free text box should provide a concise commentary of the key pressures (2 to 3 of the most pressing concerns) for any significant trends regarding your education, health and care plan (EHCP) numbers. You should include analysis of the data you have input within the children and young people (CYP) tab on the [management plan template](#) comparable with national and statistical neighbours.

### **11.4 Strategy and approach to workforce**

This free text box should detail what you are doing to support education establishments to meet the needs of CYP with special educational needs (SEN) and to ensure the promotion of inclusive practice. We expect this to be a concise paragraph or bullet points to detail 2 to 3 of your most important actions. In completing this section consideration should be given to:

- assessing whether you have a skilled workforce with sufficient staff to undertake their duties. For example, the services to support mainstream schools such as specialist support teams/outreach from non-maintained special schools or independent schools
- if there is a requirement for improvement, your plans for recruitment and retention, including proposals to develop and sustain the high needs workforce (including those directly employed in delivery and administrative capacities, those indirectly employed in other organisations within the delivery chain, and your approach to retention and development)

### **11.5 Strategy and approach to EHCP rates**

This free text box should detail how you are ensuring there is provision in place for all CYP with different needs, including strategy proposals going forward. We expect this to be a concise paragraph or bullet points to detail 2 to 3 of your identified key strategies. In completing this section consideration should be given to:

- the quality of the places available
- the sharing of expertise and good practice across your providers
- how providers are encouraged to work together
- how robust panel experts make decisions on EHCPs

- how working in partnership with other LAs ensures EHCPs are given out at the appropriate level
- evidence of the quality of high needs provision
- the provision in place will ensure CYP with different needs are able to access the most suitable places for their needs
- how external placements are commissioned, the arrangements in place, including how value is measured and how it is ensured
- relationships concerning tribunal cases.
- the support in place to enable CYP to be provided for adequately in other schools and colleges
- SEN placement planning and the process for reviewing additional support above the core offer (in mainstream and independent)

## 11.6 Managing demand pressures

This free text box should provide details of your plans to manage demand pressures within EHCP rates, including how the threshold for EHCP numbers is assessed and the overall increase in numbers requiring support from the high needs block (HNB). This should include demand pressures within EHCP rates for the 20-25 cohort of young people within your authority.

In completing this section, consideration should be given to:

- the overall increase in numbers requiring support from the HNB and the demand for places across all placement settings
- managing demand pressures at the key pressure points and how associated risks are managed alongside proposed actions
- how sufficiency strategies are used to inform placement practice and measures taken when gaps are identified
- managing cost and spend per capita and any risk associated with any actions which will be taken
- organisational arrangements in place to support the effective management of high needs resources

## 11.7 Sharing best practice and effective practices

This free text box should provide details on how you have been engaging with other LAs and sharing both best practice and effective practice. In completing this section, consideration should be given to:

- sharing cost reduction strategies such as better commissioning, scrutiny and review of costs. For example, review of post 16 commissioning or review of alternative provision (AP) providers
- comparisons of top up rates against neighbouring LAs
- investing in local provision strategies used by neighbouring LAs to reduce reliance on more expensive out of authority placements
- demand management strategies around key spending thresholds. For example, improving the effectiveness of moderation panels or training and support for mainstream providers to meet the needs of CYP with special educational needs and disabilities (SEND)
- effective early intervention practices. For example, the provision of short-term preventative funding to avoid the need for EHCPs and longer term top up funding

## 11.8 Assumptions

This free text box should provide details of future years' assumptions including how you have arrived at projected numbers, such as any future funding or growth assumptions or any other calculations which are not explained elsewhere within the document. When completing this section consideration should be given to:

- the formula used to arrive at the calculations and assumptions made
- why these assumptions have been made
- strategies to reduce costs

Particular thought should be given to calculations made in the financial tab regarding spend, including all s251 budget and outturn return lines, numbers of CYP for future years detailed in each placement type tab and also how any population growth may affect these numbers

## 11.9 Block movements and disapplications

This free text box should detail plans for proposed block movements and disapplications for future years as detailed on the financial tab.

When completing this section consideration should be given to how these will fit into your overall strategies and ensure that assumptions are as transparent and realistic as possible.

Further guidance on block transfers and disapplications can be found in the 'Movement between blocks' section, pages 39 to 43 of the ['Schools revenue funding 2021 to 2022 operational guide'](#) alongside the disapplication proformas within the ['Pre-16 schools funding: local authority guidance for 2021 to 2022'](#).

## 11.10 Population

This free text box should detail your assumptions regarding population growth within the LA and how these calculations have been made. When completing this section consideration should be given to:

- the formula used to arrive at the population forecast
- why these assumptions have been made

## 11.11 Governance and commissioning arrangements with CCGs

This free text box should detail your approach to jointly commissioning services for CYP with SEND, including how you are using these services and will continue to strengthen these arrangements going forward. In completing this section, consideration should be given to:

- how senior leaders across the LA and clinical commissioning groups (CCGs) work closely together to plan, commission and deliver services for CYP with SEND
- ensuring there is a robust governance structure in place to embed and support a joint working relationship, for example, it may be appropriate to create an improvement board
- how a strong vision cutting across both the LA and CCG on delivering services for CYP is ensured, including the effective use of funding

## 11.12 Capital

This free text box should be used to explain your plans regarding capital funding. In completing this section, consideration should be given to:

- priorities with regards to capital funding and any challenges that you may be currently facing (such as, any free schools planned locally, plans to develop units in mainstream, reshape of the local offer)
- high-level details on any short, medium and long-term milestones or planned projects
- how you expect planned capital investment to support the wider strategy
- contingency plans if primary plans are delayed or rejected and the impact this might have on any associated pressures or savings

## 11.13 Early years

This free text box should detail any increases in SEND within the early years (EY) block and to describe key strategies in supporting EY and how any issues will be addressed. In completing this section, consideration should be given to:

- key strategies in providing support early to prevent needs from escalating
- the impact of the SEN inclusion fund being retained centrally
- services that are funded from centrally retained EY funding such as EY speech and language therapy services

## 11.14 Special educational needs (SEN) transport costs

This free text box should provide a year by year breakdown of your SEN transport costs, including any breakdown of costs charged to the DSG.

Further guidance on SEN transport costs can be found within [SCCHEDULE 2 Regulations 6 and 8 Part 1](#) (historic commitments, paragraphs 1d and 3).

## 11.15 SEN other costs

This free text box should provide a summary of your other costs charged to the high needs block of the DSG.

## 12.Placement type narrative tab

Please add comments and narrative within the blank free text boxes.

The 'Placement type narrative' tab requires user narrative input. There are links at the top of this tab which when clicked enable you to be quickly directed to the relevant placement type section within it.

The placement types are as follows:

- mainstream (mainstream schools or academies placements)
- resourced or SEN Units (resourced provision or SEN Units placements)
- special schools (maintained special schools or special academies placements)
- NMSS or independent (non-maintained special schools or independent (NMSS or independent) placements)
- hospital schools or AP (hospital schools or alternative provision (AP) placements)
- post 16 and FE (post 16 and further education (FE) placements)
- health, social care (health, social care, therapy services and care provision)
- other (other placements or direct payments)

Each placement type has 3 separate free text boxes to input narrative. When including a summary of Post 16 placements, consideration should be given to the following:

- post 16 and FE placement type should include young people aged 16+ who are on the roll of mainstream FE, sixth form colleges and special sixth form colleges
- for all other placement types, you should include young people aged 16+ who are on roll with an EHCP

### 12.1 Key pressures and issues

This free text box should describe the key pressures and issues within each placement type, including the changes in data and projected trends for the next 5 years. In this section consideration should be given to:

- details of what have been and are your current key pressures and issues including the reasons behind the changes in the data and projected trends for the next 5 years
- a brief commentary on the data, providing context or explanation for any significant changes in data and projected trends
- a list of the top 5 key pressures pinpointed for priority

## 12.2 Summary of strategy and approach to placement type

This free text box should provide a brief commentary of current strategies and approaches to the placement type including your proposals to invest long term to meet a wider range of needs. When completing this section strategic plans might include:

- your approach for managing the demographic demand pressures. For example, managing the growth in EHCPs, managing demand in special schools, AP and out of authority placements
- measures to support mainstream schools in meeting the SEN of a wider range of pupils. For example, through workforce training or clear routes to access specialist expertise
- identification of who currently delivers AP (local authority-maintained school, or a pupil referral unit, academies, independent or un-registered provision) and what percentage of the AP cohort are in each type of establishment
- changes to the focus of existing specialist places, to cater for different or more complex needs
- the creation or expansion of specialist provision attached to mainstream schools (special units or resourced provision)
- the use of AP within mainstream schools (in-school units or resourced provision)
- identification of the need to create or expand social, emotional, mental health in schools rather than AP
- strategic engagement with specialist providers or AP in the NMSS or independent sector, to ensure places offered reflect the changing needs of CYP. The process for places and how appropriate provision is sourced
- expansion of existing specialist places, to cater for CYP in AP with EHCP plans

## 12.3 Initiatives

This free text box should detail any current initiatives you are trailing in each placement type. You should include how these are going, such as:

- the reasons for choosing these initiatives
- your confidence that overall, your initiatives will be cost effective
- the value these initiatives will add

In completing this section, consideration should also be given to how you are evaluating these initiatives.

## 12.4 Health, social care, therapy services and care provision

The 3 separate free text boxes in this section should be used to detail future demand of contributions from other services for CYP within the LA.

## 12.5 Summary of the inputs made by health and social care partners and proportion of current costs

This free text box should provide a detailed summary of the inputs made by these partners and the proportion of current costs which are covered for health and social care needs of CYP within the LA. When completing this section, consideration should be given to:

- provision costs shared with the health authority
- the proportion of cost being met by health and proportion of cost being met by social care
- your relationship with partners and if practice could be improved, how this could be achieved
- contributions made by the health authority in both costs and in writing EHCPs for CYP

## 12.6 Health and social care contributions

This free text box should provide details of what you are doing to make sure there are appropriate contributions from health and social care services to ensure the needs of CYP are being met. When completing this section, consideration should be given to opportunities to identify health and social care contributions and compare these to statistical neighbouring LAs.

To note: we are aware that LAs may record this information differently.

## **12.7 Outline of current and future demand for therapy services**

This free text box should provide a brief outline of current and future demand for therapy services and arrangements you have with health services.

When completing this section, consideration should be given to proposals to manage and meet this demand, including the authority's input into this service.

## 13. Placement type tabs

The 'Placement type' tabs detailed below (this is the same placement type list as set out on Page 40 of this guidance document) provide data information for individual placement settings and require user data input.

- mainstream (mainstream schools or academies placements)
- resourced or SEN Units (resourced provision or SEN Units placements)
- special schools (maintained special schools or special academies placements)
- NMSS or independent (non-maintained special schools or independent (NMSS or independent) placements)
- Hospital schools or AP (hospital schools or alternative provision (AP) placements)
- post 16 and FE (post 16 and further education (FE) placements)
- health, social care (health, social care, therapy services and care provision)
- other (other placements or direct payments)

## 13.1 Data tables

Data tables in placement type tabs contain both prepopulated and user input cells.

Yellow cells: prepopulated cells which contain published data cannot be amended.

Blue cells: user input cells for you to input data.

Purple cells: calculation cells which cannot be amended.

White cells: require no data input. Placement type tabs that include s251 line 1.0.2 (high needs place funding within individual schools' budget) will not have a figure for 2017 to 2018 financial year as this category was introduced from the 2018 to 2019 budget. Previously this category was included in s251 line 1.0.1 Individual Schools Budget (before academy recoupment).

To note:

- for post 16 and FE placement type you should include young people aged 16+ who are on the roll of mainstream FE, sixth form colleges and special sixth form colleges
- for all other placement types, you should include young people aged 16+ who are on roll with an EHCP

## 13.2 Total projected mitigated expenditure (forecast with savings and invest to save measures) data table

This data table contains both prepopulated and user input cells. The yellow prepopulated cells contain published data which has been taken from:

- [s251 budget and outturn returns for 2017 to 2018](#)
- [s251 budget and outturn returns for 2018 to 2019](#)

To note: the pre-populated s251 data is gross therefore projected data must be input as gross for continuity.

Row number and column	Data table name	Data table information source
Starting from 9 up to 25 (due to variation on each placement type tab)  C and D	Published outturn date – prepopulated	Columns C and D use prepopulated data taken from the s251 budget and outturn returns for 2017 to 2018 financial year and 2018 to 2019 financial year.
Starting from 9 to 25 (due to variation on each placement type tab)  E	Outturn	Column E requires user input.  You will need to input the outturn position at the end of 2019 to 2020 financial year.
Starting from 9 to 25 (due to variation on each placement type tab)  F to J	Total projected mitigated expenditure (forecast with savings and invest to save measures	Columns F to J require user input.  You will need to input predicted forecast budget data going up to and including 2024 to 2025 financial year (if you wish to forecast this far) which shows the cost reductions if the measures in the management plan are implemented.

### 13.3 Total projected unmitigated expenditure (forecast based on current trends without mitigating actions) data table

This data table contains blue cells which are user input cells for you to input total projected unmitigated expenditure (forecast based on current trends without mitigating actions) up to a 5-year forecast period.

Row number and column	Data table name	Data table information source
9 to 25 (due to variation on each placement type tab)  L to P	Total projected unmitigated expenditure (forecast based on current trends without mitigating actions)	Columns L to P require user input.  You will need to input predicted forecast budget data going up to and including 2024 to 2025 financial year (if you wish to forecast this far) which shows no cost reduction and/or invest to save measures in place and therefore will be reporting a 'do nothing' forecast.

### 13.4 EHCP and CYP data tables

These 4 data tables contain user input cells for you to input both historic and estimated future projections of children and young people (CYP) with or without an education, health and care plan (EHCP) who are supported within the high needs block. These data tables are included in every placement type tab apart from 'Health, Social Care' and the data entered in these tables will pull through to the 'Children and young people summary' tab elsewhere in the template.

### 13.5 Graphs

The information displayed within the graphs is representative of the data on each tab. These show calculated cells which combine prepopulated and user input data.

## 14. Data from the High needs benchmarking tool v6 tabs

These 3 tabs within the DSG management plan template are taken from the '[High Needs Benchmarking Tool v6](#)' and are named:

- Compare SEN
- Compare s251
- Compare high needs NNF

Further details of the data within these 3 tabs can be found within the glossary and sources tab in the [management plan template](#).



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for Education



Education & Skills  
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