

Ein cyf/Our ref: MA-L/ARD/0063/17

Lynne Neagle AM  
Chair, Children, Young People and Education Committee  
National Assembly for Wales  
Ty Hywel  
Cardiff Bay  
CF99 1NA

[SeneddCYPE@assembly.wales](mailto:SeneddCYPE@assembly.wales)

7 February 2017

*Dar Lynne,*

**Additional Learning Needs and Education Tribunal (Wales) Bill –  
Regulatory Impact Assessment**

As you know, the Regulatory Impact Assessment (RIA) that accompanies the Additional Learning Needs and Education Tribunal (Wales) Bill sets out options for the policy areas addressed by the Bill. For each of the options, the costs and benefits to relevant stakeholder groups are discussed.

My officials continue to keep the RIA under review and through the course of this have identified errors that necessitate a number of changes within the document. The primary error relates to an instance of double counting. Whilst this is a minor issue, changes are required to a number of tables as a consequence.

In two tables – 6 (page 129 of the Explanatory Memorandum) and 45 (page 171) – lines relating to ‘funding applications’ showing a saving of £133,900 were included in error and will need to be removed. Removal of these lines will result in changes in the totals within the tables. However, the figures are not carried forward into the main summary tables so there is no impact on the overall costs.

In table 55 (page 220 of the Explanatory Memorandum), which relates to the ‘cost to Careers Wales of section 140 assessments and funding applications’, the line relating to ‘estimated spend on developing learning and skills plans’ was included in error and will need to be removed.

Bae Caerdydd • Cardiff Bay  
Caerdydd • Cardiff  
CF99 1NA

Canolfan Cyswllt Cyntaf / First Point of Contact Centre:  
0300 0604400  
[Gohebiaeth.Alun.Davies@llyw.cymru](mailto:Gohebiaeth.Alun.Davies@llyw.cymru)  
[Correspondence.Alun.Davies@gov.wales](mailto:Correspondence.Alun.Davies@gov.wales)

Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

Tables 69 and 70, which start on pages 277 and 284 of the Explanatory Memorandum respectively, summarise the cost of the Bill by provision and by organisation (respectively). The Careers Wales line within the 'post-16 special education provision' sections on pages 279 and 287 include figures that have been incorrectly transposed from table 59. The figures for the do nothing option should read £133,900 per year (rather than £488,600 as quoted), £535,600 over the four year period (rather than £1,954,400), and cost difference of -£535,600 (rather than -£1,954,400).

Also within table 69, on page 280, the totals relating to 'post-16 special education provision – ongoing' include figures incorrectly transposed from table 59. The do nothing option should read £19,249,734 per year (rather than £19,604,434 as quoted), £76,998,936 over the four year period (rather than £78,417,736) and overall cost difference of -£534,480 (rather than -£1,953,280).

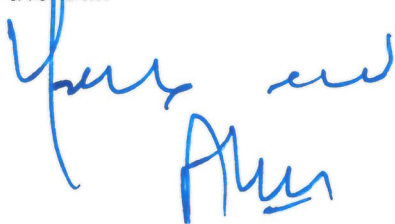
Similarly, the figures within the 'total Careers Wales – ongoing costs' line in table 70 (on page 287) for the do nothing option should read £763,400 (rather than £1,118,100 as quoted), £3,053,600 over the four year period (rather than £4,472,400), and overall cost difference of -£1,954,400 (rather than -£3,373,200).

The consequence of these administrative errors is that the estimated overall cost difference flowing from implementation of the Bill, which tables 69 and 70 of the RIA set out as being -£14,182,920, should in fact read -£12,764,120 or -£3,191,030 a year, rather than -£3,545,730 as stated in the RIA.

The enclosed annex includes the tables referred to, which require amendment, with the necessary changes shown. These changes will also be reflected in the RIA Summary in section 6 of the Explanatory Memorandum. The changes will be incorporated into the Explanatory Memorandum when it is revised after Stage 2 proceedings.

I hope this information is helpful in the ongoing consideration of the Bill by Members.

I am copying this letter to Simon Thomas AM, Chair of the Assembly's Finance Committee, given that Committee's particular interest in the financial implications of the Bill.



**Alun Davies AC/AM**

Gweinidog y Gymraeg a Dysgu Gydol Oes  
Minister for Lifelong Learning and Welsh Language

## **Additional Learning Needs and Education Tribunal (Wales) Bill – Amendments to the Regulatory Impact Assessment**

---

### **Changes to the RIA tables**

Table 6: do nothing summary of ongoing costs to public administration by organisation, 2016-17 prices

	<b>2016-17 (£)</b>	<b>Total (£)</b>
<b>Local authority education services</b>		
Statutory assessments	7,980,700	
Statutory reviews	4,023,600	
Local authority funded disagreement resolution services – disagreements	3,164,000	
Responding to disagreements	7,670,300	
Local authority funded advocacy services – appeals	223,400	
Responding to appeals	1,083,300	
<b>Total</b>	<b>24,145,300</b>	
<b>Local authority social services</b>		
Statutory assessments	307,800	
Statutory reviews	182,100	
<b>Total</b>	<b>489,900</b>	<b>24,635,200</b>
<b>Mainstream schools</b>		
Statutory assessments	1,410,100	
Statutory reviews	1,547,000	
Non-statutory assessments	2,959,300	
Non-statutory reviews	2,158,300	
<b>Total</b>	<b>8,074,700</b>	
<b>Special schools</b>		
Statutory assessments	0	
Statutory reviews	938,700	
<b>Total</b>	<b>938,700</b>	<b>9,013,400</b>
<b>Local health boards</b>		
Statutory assessments	1,829,100	
Statutory reviews	1,082,600	
<b>Total</b>	<b>2,911,700</b>	
<b>Careers Wales</b>		
Assessments – learning and skills plans	354,700	
<del>Funding applications</del>	<del>133,900</del>	
Reviews	274,800	
<b>Total</b>	<del><b>763,400</b></del> <b>629,500</b>	
<b>SENTW</b>	152,000	
<b>Total</b>	<b>152,000</b>	
<b>Further education institutions</b>		
Reviews	228,600	
disagreements	5,000	
Appeals - PMLD	0	
Appeals - LDD	0	
<b>Total</b>	<b>233,600</b>	
<b>Total</b>	<del><b>37,709,300</b></del> <b>37,575,400</b>	

Table 45: comparison of costs of options one and two, by organisation

	Option one (£)	Option two (£)	Difference (£)	Difference including mid-range (£)
<b>Local authority education services</b>				
Statutory assessments	7,980,700	7,980,700	0	0
Statutory reviews	4,023,600	4,023,600	0	0
Local authority funded disagreement resolution services – disagreements	3,164,000	1,487,100	-1,676,900	-838,450
Responding to disagreements	7,670,300	3,605,000	-4,065,300	-2,032,650
Local authority funded advocacy services – appeals	223,400	102,800	-120,600	-60,300
Responding to appeals	1,083,300	498,300	-585,000	-292,500
IDP reviews FE	0	107,400	107,400	107,400
Appeals and advocacy – FE	0	21,900	21,900	18,700
Local authority funded disagreement resolution services – FE	0	127,900	127,900	127,900
Local authority – responding to disagreements – FE	0	10,000	10,000	10,000
<b>Total</b>	<b>24,145,300</b>	<b>17,964,700</b>	<b>-6,180,600</b>	<b>-2,959,900</b>
<b>Total including midrange</b>	<b>24,145,300</b>	<b>21,185,400</b>	<b>2,959,900</b>	<b>-3,220,700</b>
<b>Local authority social services</b>				
Statutory assessments/ IDP assessments	307,800	307,800	0	0
Statutory reviews/ IDP assessments	182,100	182,100	0	0
<b>Total</b>	<b>489,900</b>	<b>489,900</b>	<b>0</b>	<b>0</b>
<b>Total including midrange</b>	<b>489,900</b>	<b>489,900</b>	<b>0</b>	<b>0</b>
<b>Mainstream schools</b>				
Statutory assessments/ IDP assessments	1,410,100	1,410,100	0	0
Statutory reviews/IDP reviews	1,547,000	1,547,000	0	0
Non-statutory assessments/ IDP assessments	2,959,300	2,959,300	0	0
Non-statutory reviews/IDP reviews	2,158,300	2,158,300	0	0
<b>Total</b>	<b>8,074,700</b>	<b>8,074,700</b>	<b>0</b>	<b>0</b>
<b>Total including midrange</b>	<b>8,074,700</b>	<b>8,074,700</b>	<b>0</b>	<b>0</b>
<b>Special schools</b>				
Statutory assessments/ IDP assessments	0	0	0	0
Statutory reviews/IDP reviews	938,700	938,700	0	0
<b>Total</b>	<b>938,700</b>	<b>938,700</b>	<b>0</b>	<b>0</b>
<b>Total including midrange</b>	<b>938,700</b>	<b>938,700</b>	<b>0</b>	<b>0</b>
<b>Local health boards</b>				
Statutory assessments/ IDP assessments	1,829,100	1,829,100	0	0
Statutory reviews/IDP reviews	1,082,600	1,082,600	0	0
<b>Total</b>	<b>2,911,700</b>	<b>2,911,700</b>	<b>0</b>	<b>0</b>
<b>Total including midrange</b>	<b>2,911,700</b>	<b>2,911,700</b>	<b>0</b>	<b>0</b>
<b>Careers Wales</b>				
Assessments – learning and skills plans	354,700	0	-354,700	-354,700
<b>Funding applications</b>	<b>133,900</b>	<b>0</b>	<b>-133,900</b>	<b>-133,900</b>
Reviews	274,800	274,800	0	0
<b>Total</b>	<b>763,400</b>	<b>274,800</b>	<b>-488,600</b>	<b>-488,600</b>
	<b>629,500</b>		<b>-354,700</b>	<b>-354,700</b>
<b>Total including midrange</b>	<b>763,400</b>	<b>274,800</b>	<b>-488,600</b>	<b>0</b>
	<b>629,500</b>		<b>-354,700</b>	
<b>SENTW</b>				
Appeals – current age range	152,000	108,900	-43,100	-21,600

## Annex

Appeals – extended age range	0	12,500	12,500	6,300
<b>Total</b>	<b>152,000</b>	<b>121,400</b>	<b>-30,600</b>	<b>-15,300</b>
<b>Total including midrange</b>	<b>152,000</b>	<b>136,700</b>	<b>-15,300</b>	<b>-15,300</b>
<b>Further education institutions</b>				
Reviews	228,600	228,600	0	0
disagreements	5,000	5,000	0	0
Appeals - profound and multiple learning difficulties	0	2,600	2,600	2,600
Appeals - LDD	0	41,300	41,300	20,600
<b>Total</b>	<b>233,600</b>	<b>277,500</b>	<b>43,900</b>	<b>23,200</b>
<b>Total including midrange</b>	<b>233,600</b>	<b>256,800</b>	<b>23,200</b>	<b>20,700</b>
	<del>37,709,300</del>		<del>-6,655,900</del>	<del>-3,440,600</del>
<b>Total</b>	<b>37,575,400</b>	<b>31,053,400</b>	<b>-6,522,000</b>	<b>-3,306,700</b>
	<del>37,709,300</del>		<del>-3,440,600</del>	
<b>Total including midrange</b>	<b>37,575,400</b>	<b>34,268,700</b>	<b>-3,306,700</b>	<b>-3,215,300</b>

Table 55: cost to Careers Wales of s140 assessments and funding applications

	2013-14	Ongoing annual cost
<del>Number of learning and skills plans</del>	<del>1,103</del>	-
Number of applications for funding at an independent specialist college	119	-
<del>Estimated spend on developing learning and skills plans (£)</del>	<del>343,800</del>	<del>354,700</del>
Estimated spend on completing funding applications (£)	129,800	133,900
<b>Total spend (£)</b>	<b>129,800</b>	<b>133,900</b>

Table 69: cost of Bill by provision, 2016-17 to 2020-21

	Table	2016-17		2017-18	2018-19	2019-20	2020-21		
		Do nothing		Introduce preferred option					
		(£)	Total 4 yrs - do nothing	(£)	(£)	(£)	(£)	Total 4 years - preferred option	Cost difference
<b>Individual development plans</b>									
Local authority education services	Table 45	24,145,300	96,581,200	21,185,400	21,185,400	21,185,400	21,185,400	84,741,600	-11,839,600
Local authority education services	Table 46			18,200	0	0	0	18,200	18,200
Local authority social services	Table 45	489,900	1,959,600	489,900	489,900	489,900	489,900	1,959,600	0
Local authority social services	Table 46			118,700	0	0	0	118,700	118,700
Mainstream schools	Table 45	8,074,700	32,298,800	8,074,700	8,074,700	8,074,700	8,074,700	32,298,800	0

Annex

Special schools	Table 45	938,700	3,754,800	938,700	938,700	938,700	938,700	3,754,800	0
Local health boards	Table 45	2,911,700	11,646,800	2,911,700	2,911,700	2,911,700	2,911,700	11,646,800	0
Careers Wales	Table 45	629,500	2,518,000	274,800	274,800	274,800	274,800	1,099,200	-1,418,800
SENTW	Table 45	152,000	608,000	136,700	136,700	136,700	136,700	546,800	-61,200
SENTW	Table 45			101,000	0	0	0	0	101,000
Further education Institutions	Table 45	233,600	934,400	256,800	256,800	256,800	256,800	1,027,200	92,800
Individual development plans - ongoing costs		37,575,400	150,301,600	34,268,700	34,268,700	34,268,700	34,268,700	137,074,800	-13,226,800
Individual development plans - transition cost				237,900	0	0	0	136,900	237,900
Dispute resolution									
Local authority education services	Table 52	12,140,700	48,562,800	12,140,700	12,140,700	12,140,700	12,140,700	48,562,800	0
Dispute resolution - ongoing		12,140,700	48,562,800	12,140,700	12,140,700	12,140,700	12,140,700	48,562,800	0
Dispute resolution - transition				0	0	0	0	0	0



Annex

<b>Post-16 special education provision</b>									
<b>Local authority education services</b>	Table 59	0	0	12,440,703	12,440,703	12,440,703	12,440,703	49,762,812	49,762,812
<b>Local authority education services - Welsh Government transfer</b>	Table 59	0	0	-12,440,703	-12,440,703	-12,440,703	-12,440,703	-49,762,812	-49,762,812
<b>Careers Wales</b>	Table 59	488,600 133,900	1,954,400 535,600	0	0	0	0	0	-1,954,400 -535,600
<b>Welsh Government</b>	Table 59	12,440,703	49,762,812	280	280	280	280	1,120	-49,761,692
<b>Welsh Government - transfer to local authority education</b>	Table 59	0	0	12,440,703	12,440,703	12,440,703	12,440,703	49,762,812	49,762,812
<b>Local health boards</b>	Table 59	903,893	3,615,572	903,893	903,893	903,893	903,893	3,615,572	0
<b>Local authority social services</b>	Table 59	5,722,538	22,890,152	5,722,538	5,722,538	5,722,538	5,722,538	22,890,152	0
<b>Estyn</b>	Table 59	48,700	194,800	48,700	48,700	48,700	48,700	194,800	0
<b>Estyn</b>	Table 59			9,200	0	0	0	9,200	9,200
<b>Post-16 special education provision - ongoing</b>		19,604,434 19,249,734	78,417,736 76,998,936	19,116,114	19,116,114	19,116,114	19,116,114	76,464,456	-1,953,280 -534,480

Annex

<b>Post-16 special education provision - transition</b>				9,200	0	0	0	9,200	9,200
<b>Registration independent schools</b>									
<b>Welsh Government</b>	Table 60 and Table 65	185	740	75	75	75	75	300	-440
<b>Estyn</b>	Table 60 and Table 61	414,550	1,658,200	457,550	457,550	457,550	457,550	1,830,200	172,000
<b>Estyn</b>	Table 64			53,300	0	0	0	53,300	53,300
<b>Local authority education services</b>	Table 62	360	1,440	360	360	360	360	1,440	0
<b>Registration independent schools - ongoing</b>		415,095	1,660,380	457,985	457,985	457,985	457,985	1,831,940	171,560
<b>Registration independent schools - transition</b>				53,300	0	0	0	53,300	53,300
<b>ALNCo</b>									
<b>Mainstream schools - ongoing</b>	Table 67	65,291,700	261,166,800	65,291,700	65,291,700	65,291,700	65,291,700	261,166,800	0
<b>Mainstream schools</b>	Table 68			1,503,170	3,006,340	3,006,340	1,503,170	9,019,020	9,019,020
<b>pupil referral units - ongoing</b>	Table 67	1,217,900	4,871,600	1,217,900	1,217,900	1,217,900	1,217,900	4,871,600	0
<b>pupil referral units</b>				27,207	54,413	54,413	27,207	163,240	163,240

Annex

- transition									
Further education Institutions - ongoing	Table 67	513,100	2,052,400	513,100	513,100	513,100	513,100	2,052,400	0
Further education Institutions - transition	Table 68			12,177	24,353	24,353	12,177	73,060	73,060
ALNCo - total ongoing		67,022,700	268,090,800	67,022,700	67,022,700	67,022,700	67,022,700	268,090,800	0
ALNCo - total transition	Table 68			1,542,554	3,085,106	3,085,106	1,542,554	9,255,320	9,255,320
DECLO									
Local health boards	See paragraph 8.553	0	0	206,400	206,400	206,400	206,400	825,600	825,600
Local health boards				330	0	0	0	0	330
DECLO - ongoing costs		0	0	206,400	206,400	206,400	206,400	825,600	825,600
DECLO - transition costs	See paragraph 8.559			330	0	0	0	0	330
Total - ongoing costs		136,758,329 136,403,629	547,033,316 545,614,516	133,212,599	133,212,599	133,212,599	133,212,599	532,850,396	-14,182,920 -12,764,120
Welsh Government transition costs – costs	Table 5			553,140	812,400	667,800	365,100	2,398,440	2,398,440
Total - transition cost				2,396,424	3,897,506	3,752,906	1,907,654	11,954,490	11,954,490
Welsh Government transition costs – grants	Table 5			1,544,000	1,660,000	1,860,000	1,892,000	6,956,000	6,956,000

Annex

Net transition costs				852,424	2,237,506	1,892,906	15,654	4,998,490	4,998,490
TOTAL OVERALL COST - excluding Welsh Government grants and transition costs		136,758,329 136,403,629	547,033,316 545,614,516	134,065,023	135,450,105	135,105,505	133,228,253	537,848,886	-9,184,430 -7,765,630
TOTAL OVERALL COST - including Welsh Government costs		136,758,329 136,403,629	545,614,516	135,309,739	135,684,999	135,740,399	135,469,699	542,204,836	-4,828,480 -3,409,680

Table 70: cost of Bill by organisation, 2016-17 to 2020-21

	2016-17		2017-18	2018-19	2019-20	2020-21		
	Do nothing		Introduce preferred option					
	(£)	Total 4 yrs - do nothing	(£)	(£)	(£)	(£)	Total - preferred option (inc transition costs)	Cost difference
<b>Local authority education services</b>								
<b>Individual development plans</b>	24,145,300	96,581,200	21,185,400	21,185,400	21,185,400	21,185,400	84,741,600	-11,839,600
<b>Transition cost</b>			18,200	0	0	0	18,200	18,200
<b>Dispute resolution</b>	12,140,700	48,562,800	12,140,700	12,140,700	12,140,700	12,140,700	48,562,800	0
<b>Post-16 special education provision</b>	0	0	12,440,703	12,440,703	12,440,703	12,440,703	49,762,812	49,762,812
<b>Post-16 special education provision - Welsh Government transfer</b>	0	0	-12,440,703	-12,440,703	-12,440,703	-12,440,703	-49,762,812	-49,762,812
<b>Registration independent schools</b>	360	1,440	360	360	360	360	1,440	0

Annex

Total local authority education services ongoing costs	36,286,360	145,145,440	33,326,460	33,326,460	33,326,460	33,326,460	133,305,840	-11,839,600
Total local authority education services transition costs			18,200	0	0	0	18,200	18,200
Local authority social services								
Individual development plans	489,900	1,959,600	489,900	489,900	489,900	489,900	1,959,600	0
transition costs			118,700	0	0	0	118,700	118,700
Post-16 special education provision	5,722,538	22,890,152	5,722,538	5,722,538	5,722,538	5,722,538	22,890,152	0
Total local authority social services ongoing costs	6,212,438	24,849,752	6,212,438	6,212,438	6,212,438	6,212,438	24,849,752	0
Total local authority social services - transition costs			118,700	0	0	0	118,700	118,700
Mainstream schools								
Individual development plans	8,074,700	32,298,800	8,074,700	8,074,700	8,074,700	8,074,700	32,298,800	0
ALNCo - ongoing	65,291,700	261,166,800	65,291,700	65,291,700	65,291,700	65,291,700	261,166,800	0
ALNCo - transition costs			1,503,170	3,006,340	3,006,340	1,503,170	9,019,020	9,019,020
DECLO - ongoing	0	0	0	0	0	0	0	0

Annex

Total mainstream schools - ongoing costs	73,366,400	293,465,600	73,366,400	73,366,400	73,366,400	73,366,400	293,465,600	0
Total mainstream schools - transition costs			1,503,170	3,006,340	3,006,340	1,503,170	9,019,020	9,019,020
Special schools								
Individual development plans	938,700	3,754,800	938,700	938,700	938,700	938,700	3,754,800	0
Total - ongoing costs	938,700	3,754,800	938,700	938,700	938,700	938,700	3,754,800	0
Total - transition costs			0	0	0	0	0	0
Local health boards								
Individual development plans	2,911,700	11,646,800	2,911,700	2,911,700	2,911,700	2,911,700	11,646,800	0
Post-16 special education provision	903,893	3,615,572	903,893	903,893	903,893	903,893	3,615,572	0
DECLO - ongoing	0	0	206,400	206,400	206,400	206,400	825,600	825,600
DECLO - transition			330	0	0	0	330	330
Total health boards - ongoing costs	3,815,593	15,262,372	4,021,993	4,021,993	4,021,993	4,021,993	16,087,972	825,600
Total health boards - transition costs			330	0	0	0	330	330

Annex

Careers Wales								
Individual development plans	629,500	2,518,000	274,800	274,800	274,800	274,800	1,099,200	-1,418,800
Post-16 special education provision	488,600 133,900	1,954,400 535,600	0	0	0	0	0	-1,954,400 -535,600
Total Careers Wales - ongoing costs	1,118,100 763,400	4,472,400 3,053,600	274,800	274,800	274,800	274,800	1,099,200	-3,373,200 -1,954,400
Total Careers Wales - transition costs			0	0	0	0	0	0
SENTW								
Individual development plans	152,000	608,000	136,700	136,700	136,700	136,700	546,800	-61,200
Total SENTW - ongoing costs	152,000	608,000	136,700	136,700	136,700	136,700	546,800	-61,200
Individual development plans			101,000					101,000
Total SENTW - transition costs			101,000	0	0	0	0	101,000
Further education Institutions								
Individual development plans	233,600	934,400	256,800	256,800	256,800	256,800	1,027,200	92,800
Dispute resolution	0	0	0	0	0	0	0	0
Post-16 special education provision	0	0	0	0	0	0	0	0
Registration independent schools	0	0	0	0	0	0	0	0



## Annex

ALNCo - ongoing	513,100	2,052,400	513,100	513,100	513,100	513,100	2,052,400	0
ALNCo - transition costs			12,177	24,353	24,353	12,177	73,060	73,060
Total FEI - ongoing costs	746,700	2,986,800	769,900	769,900	769,900	769,900	3,079,600	92,800
Total FEI - transition costs			12,177	24,353	24,353	12,177	73,060	73,060
Estyn								
Post-16 special education provision	48,700	194,800	48,700	48,700	48,700	48,700	194,800	0
Post-16 special education provision - transition costs			9,200	0	0	0	9,200	9,200
Registration independent schools - transition costs	414,550	1,658,200	457,550	457,550	457,550	457,550	1,830,200	172,000
Registration independent schools - transition costs			53,300	0	0	0	53,300	53,300
Total Estyn - ongoing costs	463,250	1,853,000	506,250	506,250	506,250	506,250	2,025,000	172,000
Total Estyn - transition costs			53,300	0	0	0	53,300	53,300
Pupil referral units								
ALNCo - ongoing	1,217,900	4,871,600	1,217,900	1,217,900	1,217,900	1,217,900	4,871,600	0
ALNCo - transition			27,207	54,413	54,413	27,207	163,240	163,240
Total pupil referral units - ongoing costs	1,217,900	4,871,600	1,217,900	1,217,900	1,217,900	1,217,900	4,871,600	0
Total pupil referral units - transition costs			27,207	54,413	54,413	27,207	163,240	163,240
Welsh Government								

Annex

Post-16 special education provision	12,440,703	49,762,812	280	280	280	280	1,120	-49,761,692
Post-16 special education provision - transfer to local authority education	0	0	12,440,703	12,440,703	12,440,703	12,440,703	49,762,812	49,762,812
Registration independent schools	185	740	75	75	75	75	300	-440
Welsh Government transition costs - costs			553,140	812,400	667,800	365,100	2,398,440	2,398,440
Welsh Government transition costs - grants			1,544,000	1,660,000	1,860,000	1,892,000	6,956,000	6,956,000
Total Welsh Government - ongoing costs	12,440,888	49,763,552	12,441,058	12,441,058	12,441,058	12,441,058	49,764,232	680
Total Welsh Government - transition costs			2,097,140	2,472,400	2,527,800	2,257,100	9,354,440	9,354,440
Total ongoing costs	<del>136,758,329</del> 136,403,629	<del>547,033,316</del> 545,614,516	133,212,599	133,212,599	133,212,599	133,212,599	532,850,396	<del>-14,182,920</del> -12,764,120
Total transition costs			2,396,424	3,897,506	3,752,906	1,907,654	11,954,490	11,954,490
Net transition costs			852,424	2,237,506	1,892,906	15,654	4,998,490	4,998,490
Total costs - excluding Welsh Government grants and transition costs	<del>136,758,329</del> 136,403,629	<del>547,033,316</del> 545,614,516	134,065,023	135,450,105	135,105,505	133,228,253	537,848,886	-7,765,630
Total costs - including Welsh Government costs	<del>136,758,329</del> 136,403,629	<del>547,033,316</del> 545,614,516	135,309,739	135,684,999	135,740,399	135,469,699	542,204,836	<del>-4,828,480</del> -3,409,680