

INSTRUCTIONS AND GUIDANCE FOR FINANCIAL REPORTING ON
SECTION 52 OUTTURN STATEMENTS
2006-07

A FACSIMILE COPY OF THE EDUCATION (OUTTURN
STATEMENTS) (ENGLAND) REGULATIONS 2007 WILL BE
ACCESSIBLE VIA THE SECTION 52 WEBSITE
FROM 16 JULY WHEN THEY COME INTO FORCE

department for

education and skills

creating opportunity, releasing potential, achieving excellence

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| INSTRUCTIONS AND GUIDANCE FOR FINANCIAL REPORTING ON SECTION 52 OUTTURN STATEMENTS 2006-07 |
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| CONTENTS | | PAGE |
|--------------------------------------------------------|--|------|
| Introduction | | 3 |
| Purpose of financial statements | | 3 |
| Publication and Submission of Outturn Statements | | 4 |
| Technical help with the workbooks | | 4 |
| Scope of schools covered by statements | | 5 |
| Format and content of statements | | 5 |
| Help: Advice on regulations and guidance | | 7 |
| Summary Table | | 8 |
| Notes to Summary Table | | 10 |
| TABLE A - LEA level table | | 11 |
| Notes to Table A | | 15 |
| Confidentiality | | 15 |
| Notes to column headings | | 17 |
| Grants within/outside Aggregate External Finance (AEF) | | 18 |
| Notes to completing LEA lines 69 to 106 | | 22 |
| Annex to Table A - Youth Service | | 35 |
| Notes to completing Youth Service Annex | | 36 |
| TABLE B – School level data | | 37 |
| Notes to completing Table B | | 38 |

INSTRUCTIONS AND GUIDANCE FOR FINANCIAL REPORTING ON S52 OUTTURN STATEMENTS FOR 2006-07

Introduction

Local Authorities are required under section 52 of the School Standards and Framework Act 1998 to prepare a Budget statement before the beginning of each financial year ie by 31 March. After the end of that financial year they are required to prepare an Outturn statement. Separate regulations and guidance apply to Budget statements.

Section 52 gives the Secretary of State power to make regulations prescribing the form of these statements, their content, timing and manner of their publication. The Statutory Instrument that embodies The Education (Outturn Statements) (England) Regulations 2007 is now accessible via the section 52 website.

The forms to be used for financial reporting are supplied by the Secretary of State as electronic templates based on Microsoft Excel. Blank forms, identical to the Templates, are reproduced in the facsimile Regulations.

Regulatory provisions directly affecting the content of section 52 Outturn Statements are also made in the School Finance (England) Regulations 2006. Printed or electronic copies of the Regulations are available via the following websites:

<http://www.tso.co.uk/bookshop>

<http://www.opsi.gov.uk/legislation/>

Where **guidance** material in this document might be read in such a way as to conflict with any regulations currently in force, then the School Finance (England) Regulations 2006 take precedence.

Purpose of financial statements

The statement is intended to:

- provide schools, parents and others with an interest in education with details about schools and LEA funding and expenditure;
- provide data for the Departmental Annual Report (DAR);
- inform policy making;
- inform the Treasury for monitoring purposes;
- inform Parliament in its role of monitoring the Department's accountability for public funds. MPs ask about school and authority expenditure via the mechanisms of Parliamentary Questions or through the Education Select Committee.

It is important that schools forums and others have finance data available to

them to inform debate about differing levels of expenditure between LAs and between schools. It is therefore essential that all statements are prepared to a common format.

Publication and submission of outturn statements

Authorities must send the Outturn statement for the prescribed period to the Secretary of State for Education and Skills **to arrive by 25 August 2007** by using the s2s website following the instructions provided in the technical user guide which will be issued at the same time as the electronic workbooks provided by the Department. The 25th August 2007 is prescribed in regulations. The s2s website address is:

www.teachernet.gov.uk/s2s

A copy of the outturn statement must be made available:

- **to every school, including nursery schools, maintained by the authority:** the authority must provide a hard copy of each outturn statement to the governing body and head teacher of each school maintained by them if they do not have access to the Internet;
- **to the general public:** the authority must make a copy of the whole statement available at the education offices of the LEA for inspection by parents and others in the community at all reasonable times and free of charge;
- **on a website:** the authority must make a copy of the whole statement available on a website which is maintained by the authority and accessible by the public. Each school must however be provided with hard copies if it does not have access to the Internet.

The Financial Monitoring Team's website is updated regularly and contains the most up-to-date detailed s52 data reports from all LEAs. The website address is:

<http://www.dfes.gov.uk/localauthorities/section52/subpage.cfm?action=section52.default&ID-58>

Technical help with the workbook

The workbook will, where appropriate, validate the figure at source or carry out calculations (calculations are made or entries checked within the template). This saves time both for those completing the tables and also for those receiving them. Instructions for their use will accompany the workbooks when they are issued but further advice can be obtained from the Data Services Group Service desk on 01325 392626.

The formats for the templates are fixed and password protected except for Tables 3 and 4. Where Authorities adjust their tables to suit their own local publishing standards, all the headings for categories and items of expenditure must be listed whether or not they are relevant to the Authority's expenditure

activity in the year. Workbooks will alert those completing them that cells have been left blank. In this case, zeros must be entered where there has been no expenditure, **dashes must not be used, and cells must not be left blank.**

LAs should ensure that when adapting tables for local publication, no font size used in the finished publication is less than 7pt and that no shading or colouring is used, since figures might otherwise become unreadable were tables to be subsequently photo-copied or sent by FAX.

Technical Help with workbooks: For advice and assistance with meeting the standards and using the workbooks please contact the Data Services Group Service Desk on 01325 392626. Email dsc.helpdesk@dfes.gsi.gov.uk

Scope of schools covered by the statements

Where there has been approval for a new school to open or a school to close during the financial year, part-year expenditure information should be included in the statement, as appropriate. Similarly, where a school has merged or amalgamated during the financial year, part year expenditure information should be included for each of the merging schools as well as for the newly amalgamated school.

Middle Schools: Education in some local authority areas is arranged in three tiers rather than the more usual two. All middle schools are “deemed” either primary or secondary (some LEAs have both kinds). It is for these authorities to make it clear which schools are deemed primary and which deemed secondary for the purposes of completing financial returns, and a note, where appropriate, should be included.

Funding for Academies is mostly made available by the Department, but payments by Authorities **do not** appear in section 52 tables.

Format and content of statements

The Regulations covering s52 prescribe a standard format as well as content for publication of the outturn statement. The regulations represent the minimum requirements. Additional information or supplementary notes for guidance for schools should be provided as necessary outside the statement itself, in the form of additional annexes, or in the notes section of the template.

It is essential that Authorities submit the workbook on the Department’s templates in **Excel 97 or later format**. No other format will be accepted. This is so that the Department is assured of receiving data that is validated and calculated correctly.

The Outturn statement must be presented in four parts for the prescribed

period in the order specified:

Summary Table - Reconciliation of Budget and Outturn: This table gives prominence to capturing information relating to the spend of the Dedicated Schools Grant. It also provides a mapping between the LA Budget statement 2006-07. Changes made to s52 Budget Tables 1 2006-07 in relation to “Grants scored gross” in the Schools Budget” are shown in this Table.

- the budget lines of the summary table will be pre-populated by using the data provided by the LEA in its 2006-07 Budget statement;
- the only cell to be completed by the LEA is line R2, column (c); LEA additional contribution;
- the table is formulated so that the variance amount and percentage will be calculated after the data is completed.

Table A: A number of lines have been aligned to either the Schools or LEA budget according to descriptions in the 2006-07 Budget Table 1.

Spending by schools and LEA information is also linked with the collection of Consistent Financial Framework (CFR) data from schools. The table has been amended to reflect changes made to the 2006-07 CFR framework.

- the first part of this Table is the ‘Spending by Schools’ section and will be pre-populated with information taken from the CFR database if this data has been submitted and verified before section 52 templates are despatched. **It is important that LEAs check this information with their schools and correct if necessary.**
- the second part is the ‘Spending by LEA within the Schools Budget’ excluding delegated or devolved funding. New sub-total and total lines are included in this part.
- the third part is the section for LEA central functions. It is split to show Central Administration and Support and Access sub-totals.
- the fourth part is the Youth and Community element of the table.

The Youth Service annex relates to expenditure on the LEA’s Youth Service. The annex provides a further break down of expenditure shown at line 95 of Table A.

Table B is School level information. It provides a summary of individual schools’ expenditure in respect of the 2006-07 financial year. Again, if CFR data is available we will pre-populate part of this Table.

| |
|---------------------------------------------------------|
| Do not use ‘dashes’ and do not leave blank cells |
|---------------------------------------------------------|

Amounts to be shown to the nearest whole pound.

On the electronic template if a negative figure is entered it will automatically be shown in brackets.

**Please ensure that the date of completion of the revised tables is shown,
and that the version number is changed**

HELP: For advice on the contents of the regulations and guidance, LEAs should in the first instance email the DfES Financial Monitoring Team at:
S52.outturnqueries@dfes.gsi.gov.uk

The FMT Helpline number is 020 7925 5145 or 020 7925 5793

| | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--|------------------|--|---------------------------|
| S52 EDUCATION OUTTURN STATEMENT Year 2006-2007 SUMMARY TABLE - RECONCILIATION OF THE DEDICATED SCHOOLS GRANT/BUDGET AND OUTTURN SPEND | LEA Contact Tel No | | Email Version | | LEA No Completion date |
|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--|------------------|--|---------------------------|

| Reconciliation Line Ref | Comparable s52 Line Reference | | | Budget 2006-07 (net) | Outturn 2006-07 | Variance | Variance | |
|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------|---------------------------|-----------------|----------|---------|
| | Budget (net) | Outturn (LEA Net Revenue Expenditure: column r) | | £ | (LEA NRE) £ | £ | % | |
| Schools Budget | (a) | (b) | | (c) | (d) | (e) | (f) | |
| Dedicated Schools Grant | | | | | | | | |
| R1 | Schools Budget supported by Dedicated Schools Grant | | | Pre-populated | | | | |
| | Any amount to be carried over to 2007-08 | | | Pre-populated | | | | |
| R2 | Final Dedicated Schools Grant for 2006-07 | | | Formula | | | | |
| Spend falling within the definition of the Schools Budget | | | | | | | | |
| R1 | Schools budget supported by Dedicated Schools Grant | | | Formula | | | | |
| | 5a.1 to 5c.2 (income) | LSC Funding | | Pre-populated | | | | |
| | | LEA additional contribution | | LEA to enter | | | | |
| | | 69 (NRE) + 57 (column f) | Spending by schools (including schools CERA) | | Link to Table A | | | |
| | | 79 (NRE) | Spending by LEA within the schools budget (including CERA) | | Link to Table A | | | |
| Grants scored "gross" in the Schools Budget | | | | | | | | |
| | 5a.1 to 5a.2 (income) | LSC grant supporting the ISB | | Pre-populated | | | | |
| | 5b.1 to 5c.2 (income) | LSC grant (other) | | Pre-populated | | | | |
| | 1.6.5 (net) | Performance Reward Grant | | Pre-populated | | | | |
| R3 | Total Schools Budget net of grant income | | | | | | | |
| | Spend falling within the definition of the Schools Budget less grants scored "gross" | 79 (NRE) | Total Schools Budget (including CERA) | Formula | Link to Table A | Formula | Formula | |
| R4 | of which central spend (unadjusted for increases to / exclusions from limit) | sum of lines 1.2.1 to 1.7.2 less grant funding in lines 5c.1 to 5c.4 | 78 (NRE) | subtotal: central expenditure within the schools budget (including CERA) | Pre-populated | Link to Table A | Formula | Formula |
| R5 | Total Schools Budget net of grant income, adjusted for school balances (see note 1 below) | | | | | | | |
| | R3 | R3 + 60 to 62 (column f) - 58 to 59 (column f) | R3 + closing balances - opening balances | Formula | Formula & link to Table A | Formula | Formula | |

| LEA Budget | | | | | | | |
|-------------------------------|-------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------------------------------------------------------------------|---------------|-----------------|---------|
| LEA Central Functions | | | | | | | |
| Central Administration | | | | | | | |
| | 2.0.1 + 2.0.5 + 2.0.6 (net) | Statutory / regulatory duties + joint use arrangements + insurance | 81 + 82 + 83 (NRE) | Central Administration + Teacher Development + HE/FE courses run on behalf of the authority | Pre-populated | Link to Table A | |
| | 2.0.2 to 2.0.4 (net) | PRC, Existing Early Retirement and Pension liabilities | 84 (NRE) | PRC, Existing Early Retirement and Pension liabilities | Pre-populated | Link to Table A | |
| R6 | TOTAL Central Administration | | | Formula | Formula | Formula | Formula |
| Support and Access | | | | | | | |
| | 2.4.5 + 2.4.11 + 2.4.12 (net) | Pupil support + music service + visual and performing arts | 86 (NRE) | Pupil Support | Pre-populated | Link to Table A | |
| | 2.0.7 + 2.2.1 to 2.2.6 + 2.3.1 + 2.4.1 to 2.4.4 + 2.4.10 + 2.4.13 (net) | Monitoring National Curriculum Assessment + SEN related categories + school improvement + asset management + supply of school places + excluded pupils + children's and young people's plans + education welfare service + outdoor education | 87 (NRE) | Other Support Services - expenditure falling within the definition of the "LEA Budget" | Pre-populated | Link to Table A | |
| | 2.4.6 to 2.4.9 (net) | Home to School / college transport | 88 to 91 (NRE) | Home to School / college transport | Pre-populated | Link to Table A | |
| R7 | Total Support and Access | | | Formula | Formula | Formula | Formula |

| Additional authority expenditure related to special and specific grants | | | | | | | |
|-------------------------------------------------------------------------|------------------------------------------------------|----------------------------|--|----------------|--|--|--|
| 2.1.1 (net) | School Development Grant - non-devolved | | | Pre-populated | | | |
| 2.1.2 (net) | Other Standards Fund - non-devolved | | | Pre-populated | | | |
| 2.1.3 (net) | Non-Standards Fund specific grant | | | Pre-populated | | | |
| R8 | Total authority expenditure related to grants | Line 2.1.1 + 2.1.2 + 2.1.3 | | Formula | | | |

| CERA (LEA Central functions) | | | | | | | | |
|------------------------------|------------------------------------|------------------------------|-----------|------------|---------------------------------|------------------------------|----------------|----------------|
| R9 | 2.5.1 (net) | CERA (LEA Central functions) | 101 (NRE) | CERA (LEA) | Pre-populated | Link to Table A | | |
| R10 | Total LEA Central Functions | | | | Formula (R6+R7+R8+R9) | Formula (R6+R7+R9) | Formula | Formula |

| Youth & Community and Adult | | | | | | | | |
|-----------------------------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------|-----------|-------------------------------|--------------------------|--------------------------|----------------|----------------|
| R11 | 2.7.1 to 2.7.5 (net) | Youth Service + adult and community learning + mandatory awards + student support + discretionary awards | 98 (NRE) | Youth and Community Sub Total | Pre-populated | Link to Table A | Formula | Formula |
| CERA (Youth & Community) | | | | | | | | |
| R12 | 2.7.6 (net) | CERA (Youth and Community) | 102 (NRE) | CERA (Youth and Community) | Pre-populated | Link to Table A | | |
| R13 | Total Youth and Community (including CERA) | | | | Formula (R11+R12) | Formula (R11+R12) | Formula | Formula |

| Total "LEA Budget" net of grant income | | | | | | | | |
|----------------------------------------|-------------|------------------|-----|--------------------------------------|----------------|--------------------------|----------------|----------------|
| R14 | 2.8.1 (net) | Total LEA Budget | 103 | Sum of "LEA Budget" lines in Outturn | Formula | Formula (R10+R13) | Formula | Formula |

Education Budget

| Total Education Budget / Expenditure net of grant income | | | | | | | | |
|----------------------------------------------------------|----------|--------------------------------------------------------------|-------------------------------------------------|-----------------------------------------------------------|----------------|----------------|----------------|----------------|
| R15 | R3 + R14 | Total Education revenue expenditure less grants scored gross | 104 (NRE) | Total Education Spending (unadjusted for school balances) | Formula | Formula | Formula | Formula |
| R16 | | | R15 + 60 to 62 (column f) - 58 to 59 (column f) | Total Education Spending (adjusted for school balances) | Formula | Formula | Formula | Formula |

Note 1: Line R5 and R16 removes any expenditure funded from school balances, and adds in any additions to school balances, to better match with budget and funding.

If there are large variances between any of the budget and outturn lines above, in particular the Total Schools Budget and Total Education Budget please provide an explanation.

NOTES TO THE SUMMARY TABLE – RECONCILIATION OF BUDGET AND OUTTURN

This table provides an exposition of the mapping between the Dedicated School Grant and LEA budget and the Outturn table, using 2006-07 section 52 budget lines alongside individual or grouped outturn headings. The table will enable LEAs to identify where there are variances between the two statements.

1. The top part of this Table has been designed to give greater prominence to capturing information relating to the allocation and spend of the Dedicated Schools Grant in support of the Schools Budget.
2. The "central expenditure" comparison is a simple match between budget and outturn without the more complicated adjustments made in the budget CEL calculator. It is simply net of grant income, as with the rest of the comparison tables.
3. The Reconciliation Table will not involve LEAs in additional work to complete it. The Department has pre-populated much of it with data already supplied by Authorities and now held on the Department's s52 database. Other parts of the Table will be completed by the Authority but by links to Table A, or calculated by formula. There is only one cell (LEA additional contribution, row R2, column c) which the Authority is required to complete.
4. If your table highlights any variances which are outside the limits please complete the comments box to explain why there is a variance.

SS2 EDUCATION OUTTURN STATEMENT
 Year 2006-07
 TABLE A

| | | | |
|---------|---------|-----------------|--|
| LEA | | LEA No | |
| Contact | | Email | |
| Tel No | Version | Completion date | |

SPENDING BY SCHOOLS

| | Nursery Schools £ | Primary Schools £ | Secondary Schools £ | Special Schools £ | Total £ |
|-----|-------------------------|-------------------------|---------------------------|-------------------------|------------|
| (a) | (b) | (c) | (d) | (e) | (f) |

EXPENDITURE

| | | | | | |
|---------------------------------|--|--|--|--|--|
| 1 Teaching staff (E01) | | | | | |
| 2 Supply teaching staff (E02) | | | | | |
| 3 TOTAL TEACHING STAFF | | | | | |
| 4 Education Support Staff (E03) | | | | | |

OTHER EMPLOYEE COSTS

| | | | | | |
|-----------------------------------------|--|--|--|--|--|
| 5 Premises staff (E04) | | | | | |
| 6 Administrative & clerical staff (E05) | | | | | |
| 7 Catering Staff (E06) | | | | | |
| 8 Cost of other staff (E07) | | | | | |
| 9 Indirect employee expenses (E08) | | | | | |
| 10 Development and training (E09) | | | | | |
| 11 Supply teacher insurance (E10) | | | | | |
| 12 Staff related insurance (E11) | | | | | |
| 13 TOTAL OTHER EMPLOYEE COSTS | | | | | |

RUNNING EXPENSES

| | | | | | |
|-------------------------------------------------------|--|--|--|--|--|
| 14 Building maintenance and improvement (E12) | | | | | |
| 15 Grounds maintenance and improvement (E13) | | | | | |
| 16 Cleaning and caretaking (E14) | | | | | |
| 17 Water and sewerage (E15) | | | | | |
| 18 Energy (E16) | | | | | |
| 19 Rates (E17) | | | | | |
| 20 Other occupation costs (E18) | | | | | |
| 21 Learning resources (not ICT) (E19) | | | | | |
| 22 ICT learning resources (E20) | | | | | |
| 23 Examination fees (E21) | | | | | |
| 24 Administrative supplies (E22) | | | | | |
| 25 Other insurance premiums (E23) | | | | | |
| 26 Special facilities (E24) | | | | | |
| 27 Catering supplies (E25) | | | | | |
| 28 Agency supply teaching staff (E26) | | | | | |
| 29 Bought-in professional services - curriculum (E27) | | | | | |

| | | | | | |
|----|------------------------------------------------|--|--|--|--|
| 30 | Bought-in professional services - other (E28) | | | | |
| 31 | Loan interest (E29) | | | | |
| 32 | Community focussed extended school staff (E31) | | | | |
| 33 | Community focussed extended school costs (E32) | | | | |
| 34 | TOTAL RUNNING EXPENSES | | | | |
| 35 | TOTAL GROSS EXPENDITURE | | | | |

FUNDING

| | | | | | |
|----|----------------------------------------------------------------|--|--|--|--|
| 36 | Funds delegated by the LEA (I01) | | | | |
| 37 | Funding for sixth form students (I02) | | | | |
| 38 | SEN funding (Not for special schools) (I03) | | | | |
| 39 | Funding for minority ethnic pupils (I04) | | | | |
| 40 | Standards Fund (I05) | | | | |
| 41 | Other government grants (I06) | | | | |
| 42 | School Standards Grant (SSG) pupil focussed (I14) | | | | |
| 43 | Pupil focussed extended school funding and/or grants (I15) | | | | |
| 44 | Community focussed extended school funding and/or grants (I16) | | | | |
| 45 | TOTAL FUNDING | | | | |

INCOME

| | | | | | |
|----|--------------------------------------------------------------------|--|--|--|--|
| 46 | Other grants and payments (I07) | | | | |
| 47 | Income from facilities and services (I08) | | | | |
| 48 | Income from catering (I09) | | | | |
| 49 | Receipts from supply teacher insurance claims (I10) | | | | |
| 50 | Receipts from other insurance claims (I11) | | | | |
| 51 | Income from contributions to visits etc (I12) | | | | |
| 52 | Community focussed extended school facilities income (I17) | | | | |
| 53 | Total income NOT including donations and/or voluntary funds | | | | |
| 54 | Donations and/or voluntary funds (I13) | | | | |
| 55 | TOTAL INCOME INCLUDING DONATIONS AND/OR VOLUNTARY FUNDS | | | | |
| 56 | SCHOOLS NET CURRENT EXPENDITURE | | | | |
| 57 | Capital Expenditure from Revenue - CERA (E30) (Schools) | | | | |

BALANCES

Opening balances at 01/04/2006

| | | | | | |
|----|----------------------------------------------------------|--|--|--|--|
| 58 | Committed revenue balance (B01) | | | | |
| 59 | Uncommitted revenue balance (B02) | | | | |
| 60 | Community focussed extended school revenue balance (B06) | | | | |

Closing balances at 31/03/2007

| | | | | | |
|----|----------------------------------------------------------|--|--|--|--|
| 61 | Committed revenue balance (B01) | | | | |
| 62 | Uncommitted revenue balance (B02) | | | | |
| 63 | Community focussed extended school revenue balance (B06) | | | | |

| Teaching staff | Education support staff | Other Employees | Running Expenses | TOTAL EXPENDITURE | Income | NET Current Expenditure |
|----------------|-------------------------|-----------------|------------------|-------------------|--------|-------------------------|
| (g) | (h) | (i) | (j) | (k) | (l) | (m) |

| Govt. Grants Inside AEF excluding Specific Formula Grants | Specific Formula Grants | Govt. Grants Outside AEF not including LSC | Grants from LSC | LEA NET Revenue Expenditure |
|-----------------------------------------------------------|-------------------------|--------------------------------------------|-----------------|-----------------------------|
| (n) | (o) | (p) | (q) | (r) |

| Inter-authority recoupment included in (j) | Inter-authority recoupment included in (l) | Capital Expenditure (Excluding CERA) | Home to school transport: Pre-primary | Home to school transport: Primary | Home to school transport: Secondary | Home to school transport: Special |
|--------------------------------------------|--------------------------------------------|--------------------------------------|---------------------------------------|-----------------------------------|-------------------------------------|-----------------------------------|
| (r(i)) | (r(ii)) | (s) | (t) | (u) | (v) | (w) |

SCHOOLS BUDGET

SPENDING BY SCHOOLS (brought forward)

- 64 Nursery schools
- 65 Primary Schools
- 66 Secondary Schools
- 67 Special Schools
- 68 TOTAL SCHOOL SPENDING (Excluding CERA line 57)

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SPENDING BY LEA WITHIN THE SCHOOLS BUDGET (EXCLUDING DELEGATED OR DEVOLVED FUNDING)

- 69 Nursery Schools
- 70 Primary Schools
- 71 Secondary Schools
- 72 Special Schools
- 73 Private/voluntary/independent fees for education for Under 5s (Not NMSS)
- 74 Independent/Non-Maintained schools fees
- 75 Education out of school
- 76 School Meals/Milk
- 77 Other Support Services : expenditure falling within the definition of the Schools Budget

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78 TOTAL SCHOOLS BUDGET (excluding CERA) (lines 68 to 77)

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79 Capital Expenditure from Revenue (CERA) (Spending by LEA in Schools Budget)

| | | | | |
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80 SUBTOTAL: CENTRAL EXPENDITURE WITHIN THE SCHOOLS BUDGET (including CERA) (lines 69 to 77 + line 79)

| | | | | |
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81 TOTAL SCHOOLS BUDGET (including CERA) (line 68 + line 80 + line 57 col (f))

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SCHOOLS BUDGET

SPENDING BY SCHOOLS (brought forward)

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SPENDING BY LEA WITHIN THE SCHOOLS BUDGET (EXCLUDING DELEGATED OR DEVOLVED FUNDING)

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| Teaching staff | Education support staff | Other Employees | Running Expenses | TOTAL EXPENDITURE | Income | NET Current Expenditure |
|----------------|-------------------------|-----------------|------------------|-------------------|--------|-------------------------|
| (g) | (h) | (i) | (j) | (k) | (l) | (m) |

| Govt. Grants Inside AEF excluding Specific Formula Grants | Specific Formula Grants | Govt. Grants Outside AEF not including LSC | Grants from LSC | LEA NET Revenue Expenditure |
|-----------------------------------------------------------|-------------------------|--------------------------------------------|-----------------|-----------------------------|
| (n) | (o) | (p) | (q) | (r) |

| Inter-authority recoupment included in (j) | Inter-authority recoupment included in (l) | Capital Expenditure (Excluding CERA) | Home to school transport: Pre-primary | Home to school transport: Primary | Home to school college: Secondary | Home to school college: Special |
|--------------------------------------------|--------------------------------------------|--------------------------------------|---------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|
| (r(i)) | (r(ii)) | (s) | (t) | (u) | (v) | (w) |

LEA BUDGET

LEA CENTRAL FUNCTIONS

Central Administration

- 82 Central Administration
- 83 Teacher Development
- 84 HE/FE courses run on behalf of the authority
- 85 PRC, Redundancy, Existing Early Retirement and Pension liabilities costs
- 86 SUB-TOTAL CENTRAL ADMINISTRATION (lines 82 to 85)

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Support and Access

- 87 Pupil Support
- 88 Other support services: expenditure falling within the definition of the LEA budget
- 89 Home to school transport: SEN transport expenditure
- 90 Home to school transport: other home to school transport expenditure
- 91 Home to college transport : SEN transport expenditure
- 92 Home to college transport : other home to college transport expenditure

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93 SUB-TOTAL SUPPORT AND ACCESS (lines 87 to 92)

94 SUB-TOTAL LEA CENTRAL FUNCTIONS (line 86 + line 93)

YOUTH AND COMMUNITY

- 95 Youth Service
- 96 Student Support/including Mandatory awards
- 97 Other Community Services
- 98 Adult and Community learning
- 99 SUB-TOTAL YOUTH AND COMMUNITY (lines 95 to 98)

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100 TOTAL LEA BUDGET (line 94 + line 99)

101 TOTAL SPENDING BY LEA (exc CERA) (Schools and LEA budget) (lines 69 to 77 + line 100)

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- 102 Capital Expenditure from Revenue (CERA) (LEA)
- 103 Capital Expenditure from Revenue (CERA) (Youth & Community)

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104 TOTAL LEA BUDGET (including CERA) (line 100 + line 102 + line 103)

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105 TOTAL EDUCATION SPENDING (excluding CERA) (lines 78 and 100)

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106 TOTAL EDUCATION SPENDING (including CERA) (line 81 + line 104)

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LEA BUDGET

LEA CENTRAL FUNCTIONS

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NOTES TO TABLE A

SCHOOLS AND AUTHORITY EDUCATION EXPENDITURE ANALYSIS

SPENDING BY SCHOOLS – lines 1 to 68

The upper part of Table A has been pre-populated with data taken from CFR returns where available. Full descriptions about each of the CFR references in lines 1 to 63 of Table A are to be found in the School Finance Pack or the Value for Money (VFM) website at www.dfes.gov.uk/vfm

It is possible for LEAs to amend pre-populated data on the section 52 templates by overwriting it.

Confidentiality - For the majority of schools, the numbers of staff will be such that no issues of confidentiality will arise. However, if in completing this Table you are aware of instances where the expenditure associated with any single individual is identified in any of the employee cost lines (codes E01 to E07) or in the income lines I03 (SEN funding not for special schools) and I04 (Funding for minority ethnic pupils), please put an asterisk in the relevant cells and enter the total in the appropriate total cell overwriting the formula.

Nursery school expenditure (but not nursery classes in primary schools) includes expenditure in relation to the education of children at nursery schools irrespective of age. CFR data will be used to pre-populate the nursery column.

Childcare should not appear in s52, only nursery education. This applies whether it is attached to a maintained school or whether it is private provision funded by the LEA in some way. Sure Start includes a wide range of services but is not included in s52. Further information about the services covered is available at their website address:

<http://www.surestart.gov.uk/surestartservices>

Line 57 Capital Expenditure from Revenue – CERA (E30) (Schools) - where Standards Fund grants are counted as **capital**, the authority's matching funding from revenue should be recorded here.

Balances

Opening revenue balances at 1 April 2006

The combined entries in lines 58 Committed Revenue Balance, line 59 Uncommitted Revenue Balance and line 60 Community focused extended school revenue balance should sum to the total of the school level entries in Table B column (3) Balance Brought Forward.

Closing revenue balances at 31 March 2007

The entries in line 61 Committed Revenue Balance have been drawn from the total of the school level entries in Table B column (17).

The entries in line 62 Uncommitted Revenue Balance have been drawn from the total of the school level entries in Table B column (18).

The entries in line 63 Community focussed extended school revenue balance have been drawn from the total of the school level entries in Table B column (19).

Balance information has been sourced from CFR and pre-populated into Table B. The totals have then been carried forwards to Table A where there is a direct mapping to the lines required. Within CFR LEAs will have been asked to check that:

Opening revenue balance + income (I01 to I17) – expenditure (E01 to E30, E31 and E32) = committed + uncommitted balances (B01 + B02 + B06)

The same check applies to Table B in S52. If, in the course of checking balance information on Table A or Table B, errors are discovered the LEA should resubmit the corrected S52 template and contact the CFR helpline on telephone **01325 392626** to find out if amendments are still being accepted. It is expected that the CFR and outturn returns will match and that any differences will be known and justifiable. It will not be possible to re-populate templates with corrected CFR data so LEAs should ensure that CFR data are correct at the original point of submission.

SPENDING BY LEA – Lines 69 to 81 within the schools budget; and lines 82 to 104 LEA central functions

Enter in each line, as appropriate, the amount of spending by the authority (excluding any delegated or devolved funding) on the Expenditure categories in columns (g) to (w). Where there is no amount to be entered in any particular cell a zero is to be used.

Administrative costs or overheads attributable to that description of expenditure must be included under the appropriate item head, if necessary suitably apportioned between school types etc. Similar treatment will apply to expenditure in relation to support for IT systems.

This table relates to revenue expenditure.

If any figures differ significantly from the previous year's statement, an explanation must be provided in an additional annex.

Capital Expenditure should only appear in Column (s).

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| NOTES TO COLUMN HEADINGS: |
|----------------------------------|

Spending by Schools

- column (a) - a general heading covering categories of expenditure for the sectors mentioned in columns (b) to (w).
- column (b) – expenditure on Nursery schools (but not expenditure by nursery classes in primary schools). This includes expenditure in relation to the education of children at nursery irrespective of age.
- column (c) - expenditure on primary and middle deemed primary schools, including primary schools' share of the ISB. Include all nursery units attached to primary schools; immigrant centres and special education units attached to primary schools.
- column (d) - expenditure on secondary and middle deemed secondary schools. Include all special units attached to secondary schools.
- column (e) - expenditure on special schools. Do **not** include special education units attached to primary and secondary schools.
- column (f) - total of columns (b), (c), (d) and (e).

Spending by LEA (Lines 82 to 104)

- column (g) – teaching staff and supply staff: **lines 64-68 are carried forward from line 3.** All non-delegated or devolved expenditure on employees paid within the scope of the School Teachers' Pay and Conditions Act 1991.
- column (h) - education support staff : **lines 64-68 are carried forward from line 4.** All non-delegated or devolved expenditure on staff such as nursery assistants, child care staff, classroom assistants, nurses & medical staff, laboratory, workshop & technology technicians & assistants, educational psychologists, advisers & inspectors, education welfare officers and librarians who are not paid within the scope of the School Teachers' Pay and Conditions Act 1991.
- column (i) – other employees : **lines 64-68 are carried forward from line 13.** All non-delegated or devolved expenditure on premises staff, administrative and clerical staff, and other staff not covered in columns (g) or (h). Also include expenditure on indirect employee expenses.
- column (j) – running expenses : **lines 64-68 are carried forward from line 34.** Include all non-delegated or devolved expenditure on running costs.
- column (k) – total expenditure : **lines 64-68 are carried forward from line 35.** Sum of columns (g) to (j).

- The template will include validation on Table A column (k) Total Expenditure for those lines where comparisons can be made with the LEA's 2005-06 Outturn figures. A warning will be created if Total Expenditure for a line is outside a given range compared with the previous year's expenditure, and LEAs are asked to give explanations in the Notes area of the template. The 2005-06 data used for the comparison and the parameters of the range can be viewed in the Error/Warnings area.
- column (l) – income : **lines 64-68 are carried forward from line 55.** Spending by LEA -No government grants inside or outside Aggregate External Finance (AEF) or LSC grants should be entered in this column; they should be entered in columns (o), (p) and (q). European Union funding, Milk Subsidy, lottery money and any other **non-**government contributions/grants should be included.
- column (m) – NCE (net current expenditure) : **lines 64-68 are carried forward from line 56.** NCE for 2006-07 should **not** include any grants from Government Grants or LSC (since LSC is a government grant outside AEF). LEAs should still record the expenditure funded by these grants, but **not** include them in income.

Government Grants Columns (n), (o), (p), (q) (r)

Aggregate External Finance (AEF) is the total level of support the Government provides to local authorities. This support is normally made up of Revenue Support Grant, some specific and special grants and the amount distributed from business rates.

You may find it helpful to refer to the list of grants within and outside AEF which can be found on the Department for Communities and Local Government's website at:

<http://www.local.communities.gov.uk/finance/stats/bud0607t5.xls>

- column (n) – “Government Grants **inside** AEF” is a reference to the following: the Dedicated Schools Grant; the Performance Standards Fund Grant; Standards Fund - School Standards Grant (including personalisation); Standards Fund – Other;

- exclude Specific Formula Grants;

- exclude the capital financing element of any grant.

column (o) - Specific Formula grants: include specific, special and supplementary grant income received by the Authority in respect of revenue expenditure and which is within AEF. For example, Standards Fund grant (central government element) etc. Also include Specific

Formula grants (Performance Reward Grant) here.

- column (p) – “Government Grants **outside** AEF” is a reference to the following: Education Maintenance Allowance; payments by Higher Education Funding Council; LSC Adult and Community Learning Education; LSC Sixth Forms and mandatory awards; LSC Further Education funding; Mandatory Student Awards.
- exclude LSC grants which should be entered in column (q).
- column (q) – Grants from LSC:
 - Include LSC grants to 6th forms (including the LSC SEN element for 6th forms) and Adult and Community Learning.
- column (r) – LEA NET Revenue Expenditure:
 - This column is calculated as follows:
$$\text{Column (m)} - \text{Column (n)} - \text{Column (o)} - \text{Column (p)}$$

Memorandum items - columns (r(i)) and (r(ii))

- column (r(i)) – Inter-authority recoupment included in column (j):
 - record here any payments made in respect of services provided by other LEAs.
- column (r(ii)) – Inter-authority recoupment included in column (l):
 - record here any income received for services provided to other LEAs.
- column (s) – capital expenditure (excluding CERA). Enter here all capital expenditure, being expenditure –
 - (a)** which the authority propose to capitalise in their accounts in accordance with proper practices being those accounting practices -
 - (i) which the authority are required to follow by virtue of any enactment, or
 - (ii) which, whether by reference to any generally recognised published code or otherwise, are regarded as proper accounting practices to be followed in the keeping of accounts of local authorities, either generally or of description concerned, but in the event of any conflict in any respect between the practices falling with (i) above and those falling within (ii) above, only those falling within (i) above are to be regarded as proper practices; and
 - (b)** which does not fall within the CERA lines ie capital

expenditure from revenue.

Show here any grant-supported capital expenditure, for example, that supported through the New Deal for Schools. Capital in respect of National Grid for Learning (NGfL) and School Security should be shown here also, but any **revenue** expenditure for NGfL and School Security should be recorded at line 40 if devolved to schools or at lines 69 to 72 if not devolved.

Capital expenditure supported through the New Deal for Schools should be recorded here. Funding in respect of any other Standards Fund grant wholly designated as capital should be recorded in this column. Repairs and maintenance can be treated as capital.

The CIPFA Code of Practice on Local Authority Accounting in Great Britain – A Statement of Recommended Practice (SORP) sets out the proper accounting practices required for Statements of Accounts. In England and Wales the Code of Practice constitutes a “proper accounting practice” in accordance with relevant legislation and the CIPFA definition of capital should therefore be adopted.

Some authorities adopt the practice of having a de minimis limit below which expenditure on items is charged directly to the revenue account.

Include any devolved Capital Grant.

- column (t) – Home to school transport: Pre-primary (line 89, column (m)).

Include all net expenditure incurred by local authorities for:

- travel between home and mainstream schools, early years settings and special schools where entitlement to assistance is agreed for reasons of SEN and/or disability
- additional travel arrangements made during the school day to facilitate inclusion
- additional travel arrangements made to support pupils with SEN and/ or disabilities to take part in Extended School activities outside of normal school hours
- travel to provision, other than a school, where it is made to meet a special educational need
- the cost of escorts provided to support travel for children with SEN and / or disabilities
- travel between home and mainstream schools and special schools for young people over the age of 16 where entitlement

to assistance is agreed for reasons of SEN and/or disability

The following activities should be excluded:

- travel between home and school / other educational settings when provided through mainstream LEA home to school policy arrangements;
 - travel for pupils under normal admission arrangements where payment is made to enable them to attend a school that is not their nearest school / setting;
 - travel for pupils under normal admission arrangements who have previously been subject to exclusion from another school;
 - travel to and from Pupil Referral Units;
 - travel to temporary provision for pupils who do not have a school place unless arrangements are wholly attributable to severe and complex SEN;
 - travel to colleges or universities providing Further or Higher Education;
- column (u) – Home to school transport: Primary expenditure (line 90, column (m)). These are of two types:
 - Those costs associated with the direct operation of home to school travel services (eg travel, telephones, legal services, premises, personnel services, stationery, and administrative support) should be charged directly and reported through the appropriate budget. Local Authorities will need to apportion these overheads between the SEN and mainstream transport lines.
 - Other overheads and recharges that cannot be assigned to services should be apportioned using conventional accounting practice. These would mirror the way overheads and recharges are calculated for the services that the LA trades with schools.
 - column (v) – Home to college transport : Secondary (line 91, column (m)). The cost of LEA vehicles, public transport and contract hire. Within this line include any costs for home to college transport for Special Education Needs pupils.
 - column (w) – Home to college transport : Special (line 92, column (m)). The cost of LEA vehicles, public transport and contract hire. **Do not** include any costs for home to college transport for Special Education Needs pupils in this line.

NOTES TO COMPLETING LINES 69 TO 106

SPENDING BY LEA (Excluding delegated or devolved funding)

69 Nursery School Education – include:

- expenditure in relation to the education of children at nursery schools, irrespective of age.

Do **not** include:

- expenditure on the preparation of the LEAs Early Years Development Plan.
- Sure Start or Childcare expenditure.
- expenditure on children under five in nursery classes at maintained primary and special schools.
- expenditure in respect of children under five in private, voluntary, independent and independent special schools – this should be recorded at line 72.

70 Primary Schools – include:

- expenditure on primary and middle deemed primary schools:
- Do **not** include expenditure in respect of children in private, voluntary, independent special schools – this should be recorded at line 72 or 73.

71 Secondary Schools – include:

- expenditure on secondary and middle deemed secondary schools:
- non-delegated or non-devolved expenditure funded by the LSC in this line in columns (g) to (j) but score corresponding LSC sixth form grant income only in column (q).
- Do **not** include expenditure in respect of children over five in private, voluntary, independent special schools – this should be recorded at line 73.

72 Special Schools – include:

- Expenditure on special schools:
- non-delegated or non-devolved expenditure funded by the LSC in this line in columns (g) to (j) but score corresponding LSC sixth form grant income only in column (q).

Do **not** include:

- the payment of fees and other costs to independent and non-maintained special schools – this should be recorded in line 73;
- access / pupil support see below.

Do **not** include special education units attached to primary and secondary schools.

73 Private, voluntary or independent fees for education for **under-fives (not NMSS)** – include:

- the payment of fees or other costs to private / voluntary / independent schools for children under 5.

74 Independent / non-maintained schools fees - include:

- the payment of fees or other costs to independent schools for children **over five**.
- The payment of fees for children in non-maintained special schools, irrespective of age.

75 Education out of school – include provision for pupils who because of exclusion, illness or other reasons receive education outside school settings;

- Expenditure on the provision of education at Pupil Referral Units as defined in section 19 of the Education Act 1996. Include SSG expenditure in relation to PRUs, scoring the corresponding grant income in column (n).
- include pre-schoolers not in nursery school or maintained schools
- the implementation of behaviour support plans
- home-tuition;
- individual teaching of sick children in hospital;
- education in social service establishments

76 School meals/milk - The central retention of funding for school meals and milk does not apply to former grant-maintained primary and special schools, which should have continued to receive delegated funding for these purposes, unless they opted in to central funding. Include total expenditure on school meals and milk, and other refreshments. Parental contributions, and other

related income should be scored in column (l).

- Expenditure on meals for nursery, primary and secondary schools
- Expenditure on the assessment of eligibility for free school meals
- Expenditure on the provision of milk in any school, including expenditure supported by EU milk subsidies.
- Expenditure on the maintenance and repair of kitchens at any primary or special school to which funding for meal has not been delegated.

77 Other support services: expenditure falling within the definition of the Schools Budget – include cost of carrying out duties under the following activities:

- Provision for pupils with statements. The costs of actual provision made as set down in pupils' statements. Certain key duties – notably the duties to produce statements of SEN for individual pupils and then to ensure that the pupils receive the provision specified in their statements – rest by law with LEAs and cannot be delegated to governing bodies. Also include here expenditure in relation to funding of pupils in places at the school which are recognised by the authority as being reserved for children with SEN such as visual, hearing, speech or language impairments, or other communication disorders.

78 TOTAL SCHOOLS BUDGET (excluding CERA) (lines 68 to 77)

79 Capital Expenditure from Revenue (CERA) (Spending by LEA in Schools Budget)

80 Sub-total: central expenditure within the schools budget (including CERA) (lines 69 to 77 plus line 79)

81 TOTAL SCHOOLS BUDGET (including CERA) (line 68 plus line 80 plus line 57 column (f))

LEA BUDGET - LEA CENTRAL FUNCTIONS

Central Administration

82 Central Administration - covers the overall management of the LEA's responsibility in relation to education and includes expenditure relating to:

- the Chief Education Officer and his personal staff;
- planning for the education service as a whole;
- functions of the authority under Part 1 of the Local Government Act 1999 (Best Value) and the provision of advice to assist governing

bodies in procuring goods and services with a view to securing continuous improvement in the way the functions of those governing bodies are exercised, having regard to a combination of economy, efficiency and effectiveness;

- revenue budget preparation; the preparation of information on income and expenditure relating to education, for incorporation into the authority's annual statement of accounts; and the external audit of grant claims and returns relating to education;
- administration of grants to the authority (including preparation of applications), functions imposed by or under Chapter IV of Part II of the 1998 Act and, where it is the authority's duty to do so, ensuring payments are made in respect of taxation, national insurance and superannuation contributions;
- authorisation and monitoring of
 - (i) expenditure which is not met from schools' budget shares; and
 - (ii) expenditure in respect of schools which do not have delegated budgets, andall financial administration relating thereto;
- expenditure incurred in connection with the authority's functions under section 27 of the 2002 Act (provision of community facilities by governing bodies);
- internal audit and other tasks necessary for the discharge of the authority's chief finance officer's responsibilities under section 151 of the Local Government Act 1972;
- recruitment, training, continuing professional development, performance management and personnel management of staff who are funded by expenditure not met from schools' budget shares and who are paid for services carried out in relation to those of the authority's functions and services which are referred to in paragraphs of Schedule 1 to the LEA Budget, Schools Budget and Individual Schools Budget (England) Regulations 2004. This relates to staff centrally funded and whose work falls within the scope of the LEA Budget;
- investigations which the authority carry out of employees or potential employees of the authority or of governing bodies of schools, or of persons otherwise engaged or to be engaged with or without remuneration to work at or for schools;
- functions of the authority in relation to local government superannuation which it is not reasonably practicable for another person to carry out and functions of the authority in relation to the administration of

teachers' pensions;

- retrospective membership of pension schemes and retrospective elections made in respect of pensions where it would not be appropriate to expect the governing body of a school to meet the cost from the school's budget share;
- advice, in accordance with the authority's statutory functions, to governing bodies in relation to staff paid, or to be paid, to work at a school, and advice in relation to the management of all such staff collectively at any individual school ("the school workforce"), including in particular advice with reference to alterations in remuneration , conditions of service and the collective composition and organisation of such school workforce;
- determination of conditions of service for non-teaching staff and advice to schools on the grading of such staff;
- the authority's functions regarding the appointment or dismissal of employees;
- consultation and functions preparatory to consultation with or by governing bodies, pupils and persons employed at schools or their representatives, or with other interested bodies;
- compliance with the authority's duties under the Health and Safety at Work etc. Act 1974 and the relevant statutory provisions as defined in section 53(1) of that Act in so far as compliance cannot reasonably be achieved through tasks delegated to the governing bodies of schools, but including expenditure incurred by the authority in monitoring the performance of such tasks by governing bodies and where necessary the giving of advice to them;
- the investigation and resolution of complaints;
- legal services relating to the statutory functions of the authority;
- the preparation and review of plans involving collaboration with other local authority services or with public or voluntary bodies;
- the preparation, modification and revision of an early years and childcare development plan for their area under sections 120 and 121 of the 1998 Act and the provision of (but not the expenditure authorised by) an early years development and childcare partnership under section 119 of the 1998 Act;
- provision of information to or at the request of the Crown and the provision of other information which the authority are under a duty to make available;
- the authority's duties under Article 4(2) and (5) of the Race Relations

Act 1976 (Statutory Duties) Order 2001;

- the remittance of fees payable to the General Teaching Council for England by virtue of section 4(4) of the Teaching and Higher Education Act 1998 and the provision of information required by the Council pursuant to regulations made under section 12 of that Act;
- expenditure incurred in connection with the authority's functions pursuant to regulations made under section 12 of the 2002 Act (supervising authorities of companies formed by governing bodies);
- expenditure incurred in connection with the authority's functions under the Disability Discrimination Act 1995 in so far as compliance cannot reasonable be achieved through tasks delegated to the governing bodies of schools; but including expenditure incurred by the authority in monitoring the performance of such tasks by governing bodies and where necessary the giving of advice to them.
- expenditure in pursuance of a binding agreement, where the other party is a local authority, or the other parties include one or more local authorities, in relation to the operation of a facility provided partly but not solely for the use of schools;
- expenditure on establishing and maintaining electronic computer systems, including data storage, in so far as they link or facilitate the linkage of the authority to schools they maintain to each other or to other persons or institutions.
- expenditure in connection with the authority's functions in relation to the standing advisory council on religious education constituted by the authority under section 390 of the 1996 Act or in the reconsideration and preparation of an agreed syllabus of religious education in accordance with section 31 to the 1996 Act;
- expenditure in respect of a teacher's emoluments under section 19(9) of the Teaching and Higher Education Act 1998 except such expenditure which falls to be met from a school's budget share.
- Expenditure on the appointment of governors, the making of instruments of government, the payment of expenses to which governors are entitled and which are not payable from a school's budget share and the provision of information to governors.
- expenditure on making pension payments other than in respect of schools;
- any expenditure on insurance other than for liability arising in connection with schools or school premises.

83 Teacher Development – include:

- expenditure on teacher and curriculum centres;
- cost of staff employed to train teachers.

The costs of the trainees and their supply cover should be entered, with a full subjective analysis, under the appropriate sector.

84 HE / FE courses run on behalf of the authority – include payments for courses run for the LEA in FE and HE institutions.

85 PRC, Redundancy, Existing Early Retirement and Pension liabilities costs:

- Expenditure on premature retirement compensation and payments under the Colleges of Education (Compensation) Regulations 1975 and mandatory compensation for premature retirement under Part IV of the Teachers (Compensation for Redundancy and Premature Retirement) Regulations 1997.
- Include Crombie payments and Premature Retirement Compensation.

86 Sub-total Central Administration (lines 82 to 85)

Support and Access

87 Pupil support - include:

- the provision and administration of Educational Maintenance Allowances to school pupils and to students in further education for as long as the responsibility remains with the LEA. Scoring corresponding Grant outside AEF only in column (p).
- provision and administration of clothing grants, boarding and lodging grants;
- the provision of tuition in music or on other activities which provide opportunities for pupils to enhance their experience of music; and of the visual, creative and performing arts other than music.
- the provision and administration of educational maintenance allowances ie scholarships, exhibitions, bursaries or other allowances for pupils over compulsory school age to enable them to take advantage of any educational facilities available to them.

88 Other support services: expenditure falling within the definition of the LEA budget – include cost of carrying out duties under the following activities:

- Monitoring National Curriculum assessment arrangements required by orders made under section 356 of the 1996 Act and under section 87 of the 2002 Act;

- Expenditure on services provided by educational psychologists.
- Expenditure in connection with the authority's functions under sections 321 and 331 of the 1996 Act (which functions relate to the identification and assessment of children with special educational needs and the making, maintaining and reviewing of statements for such children).
- Costs of preparation and review of Behaviour Support Plans and the costs of any services required for implementation. Relevant expenditure typically cuts across a number of the headings already listed (including Education Welfare, education psychology, and other heads reading to SEN) and the residue only should be shown here. (note: costs of provision of education at Pupil Referral Units, should be included at line 74);
- Expenditure on carrying out the authority's functions under the Children Act 1989 and under section 175 of the 2002 Act and other functions relating to child protection. Also include here costs of other associated functions relating to child protect, for instance reimbursement of costs incurred in school attendance at case conferences;
- Expenditure incurred in entering into, or subsequently incurred pursuant to, an arrangement with a Health Authority, Primary Care Trust or NHS Trust under section 31 of the Health Act 1999.
- Expenditure in providing special medical support for individual pupils in so far as such expenditure is not met by a Primary Care Trust, National Health Service Trust or Local Health Board.
- School Improvement - expenditure incurred by the authority in respect of action to support the improvement of standards in the authority's schools, including expenditure incurred:
 - (a) in preparing, reviewing and implementing the authority's education development plan under sections 6 and 7 of the 1998 Act;
 - (b) in connection with entering into a contract pursuant to a direction under section 63 of the 2002 Act (contracts to obtain services of an advisory nature in respect of schools with serious weaknesses or schools requiring special measures);
 - (c) in connection with the exercise of their functions under sections 14 to 17 of the 1998 Act (powers of intervention, of appointment of additional governors and of suspension of delegated budgets in schools causing concern; and
 - (d) on the appointment and remuneration of interim executive members under section 16A of the 1998 Act.
- Expenditure in relation to Access:

(a) the management of the authority's capital programme including preparation and review of an asset management plan and negotiation and management of private finance transactions;

(b) planning and managing the supply of school places, including the authority's function in relation to school organisation plans pursuant to section 26 of the 1998 Act and in relation to the establishment, alteration or its continuance of schools; school organisation committees;

(c) the authority's functions in relation to the exclusion of pupils from schools or pupil referral units, excluding the making of any provision of education to such pupils, but including advice to the parents of an excluded pupil. Expenditure on PRUs should be recorded at line 74.

- Expenditure on the Education Welfare Service and other expenditure arising from the authority's functions under Chapter II of Part VI of the 1996 Act (school attendance). Where Education Welfare Officers are directly involved in issues related to the Children Act 1989, the relevant expenditure should be charged to the appropriate headings.
- Expenditure on outdoor education centres (e.g. field study and environmental studies), but not including centres wholly or mainly for the provision of organised games, swimming or athletics.

89 Home to school transport: SEN transport expenditure - include all expenditure incurred by local authorities for:

- travel between home and mainstream schools, early years settings and special schools where entitlement to assistance is agreed for reasons of SEN and/or disability
- additional travel arrangements made during the school day to facilitate inclusion
- additional travel arrangements made to support pupils with SEN and/ or disabilities to take part in Extended School activities outside of normal school hours
- travel to provision, other than a school, where it is made to meet a special educational need
- the cost of escorts provided to support travel for children with SEN and / or disabilities
- travel between home and mainstream schools and special schools for young people over the age of 16 where entitlement to assistance is agreed for reasons of SEN and/or disability

The following activities should be excluded:

- travel between home and school / other educational settings when provided through mainstream LEA home to school policy arrangements
- travel for pupils under normal admission arrangements where payment is made to enable them to attend a school that is not their nearest school / setting
- travel for pupils under normal admission arrangements who have previously been subject to exclusion from another school
- travel to and from Pupil Referral Units
- travel to temporary provision for pupils who do not have a school place unless arrangements are wholly attributable to severe and complex SEN
- travel to colleges or universities providing Further or Higher Education

90 Home to school transport: other home to school transport expenditure. These are of two types:

- Those costs associated with the direct operation of home to school travel services (e.g. travel, telephones, legal services, premises, personnel services, stationery, and administrative support) should be charged directly and reported through the appropriate budget. Authorities will need to apportion these overheads between the SEN and mainstream transport lines.
- Other overheads and recharges that cannot be assigned to services should be apportioned using conventional accounting practice. These would mirror the way overheads and recharges are calculated for the services that the LEA trades with schools.

91 Home to college transport (16-18): SEN transport expenditure - The cost of LEA vehicles, public transport and contract hire.

- Within this line include any costs for home to college transport for Special Education Needs pupils.

92 Home to college transport (16-18): other home to college transport expenditure. The cost of LEA vehicles, public transport and contract hire.

Do not include any costs for home to college transport for Special Education Needs pupils in this line.

93 Sub-total Support and Access (lines 87 to 92)

94 Sub-total LEA Central Functions (line 86 plus line 93)

YOUTH AND COMMUNITY

This spending generally relates to activities other than the provision of compulsory and post-16 education in schools and that are entirely within the control of the LEA. Where spending attracted specific grant, the related grants should be shown in the relevant government grant columns and **not** in income.

The DfES publication "*Resourcing Excellent Youth Services*" includes a definition of Youth and Community Services at Annex 8. This definition clarifies the activities that can be regarded as youth services. It must be used to support the spending for the Youth Service and Adult and Community Learning (Annex 8 is at page 34 of this publication and gives a detailed explanation).

95 Youth Service - includes the following items of expenditure, from the Youth Service's 2006-07 budget, on the Youth Service and youth work:

- Employees
- Staff Training
- Premises-related expenditure
- Transport related expenditure
- Supplies and services
- Third-party payments
- Support services
- Youth work costs at residential and non-residential youth centres.
- Youth work costs at activity at outdoor and urban studies centres.
- Grant funding to the voluntary sector for youth work.

The Authority must provide a breakdown of the Net expenditure for the Youth Service and youth work in the Youth Service Annex to Table A (see additional guidance on page 35).

96 Student support/including Mandatory awards. Include:

- Expenditure on the provision and administration made to higher education students of Mandatory Awards and other student support (e.g. disabled student allowances, travel grants or other grants paid by the LEA to students) for as long as the responsibility remains with the LEA.
- Also include expenditure on administration by the LEA of its functions under the Education (Mandatory Awards) and Education (Support Services) Regulations. This includes the cost of assessing student eligibility for support.
- Discretionary Awards – On-going responsibilities for students in receipt

of discretionary awards, for example educational maintenance allowances. Also section 129 of the School Standards and Framework Act 1998 (which substitutes a new section 518 of the Education Act 1996) conferred a revised power on LEAs, should they wish to use it, to make awards to FE (and HE) students and to 16 -19 year olds who are still attending school.

- Grant income for the relevant government grant should be entered in column (o).

97 Other community services – include expenditure on:

- such items as the hiring of school premises to community groups and the contribution costs re leisure centres.

98 Adult and Community Learning – include expenditure on the provision of Adult/Community education and “lifelong learning” programmes. Items appropriate to this line are:

- Adult Education;
- Community Education i.e. education offered primarily for the purpose of enhancing the capacities of communities rather than the aspirations of individuals;
- Family Learning;
- Other Community Services (but not the Youth Service).
 - Include expenditure funded by the LSC in this line in columns (g) to (j) but score corresponding LSC adult education grant income only in column (p).
 - Do **not** include education for adults provided by institutions in the FE and HE sectors (see line 83).

99 Sub-total YOUTH AND COMMUNITY (lines 95 to 98)

100 TOTAL LEA BUDGET (line 94 plus line 99)

101 TOTAL SPENDING BY LEA (excluding CERA) (Schools and LEA budget) (lines 69 to 77 plus line 100)

102 Capital Expenditure from Revenue (CERA) (LEA)

103 Capital Expenditure from Revenue – (CERA) (Youth & Community)

104 TOTAL LEA BUDGET (including CERA) (line 100 plus line 102 plus line 103)

105 TOTAL EDUCATION SPENDING (excl CERA) (line 78 plus line 100)

106 TOTAL EDUCATION SPENDING (including CERA) (line 81 plus line 104)

| | | | |
|--------------------------------------------------------------------------------------|---------|---------|-----------------|
| S52 EDUCATION OUTTURN STATEMENT Year 2006-2007 Annex to Table A: Youth Service | LEA | | LEA No |
| | Contact | Email | |
| | Tel No | Version | Completion date |

| YOUTH SERVICE (NET) | LEA Direct Spend | Contracted with Voluntary Organisations | Contracted with Other Organisations | Voluntary Organisations Grant Aid | TOTAL |
|-------------------------------------------------------------|------------------|-----------------------------------------|-------------------------------------|-----------------------------------|-------|
| Management | | | | | |
| Full Time | | | | | |
| Part Time | | | | | |
| Workers | | | | | |
| Full Time | | | | | |
| Part Time | | | | | |
| Support Staff | | | | | |
| Full Time | | | | | |
| Part Time | | | | | |
| Staff Training | | | | | |
| Non-Staff Costs | | | | | |
| Total Running Costs (Table A line 94 column (m) NCE) | | | | | |
| Capital (Table A Youth Service line 102 column (m) NCE) | | | | | |
| YOUTH SERVICE TOTAL | | | | | |

NOTES TO YOUTH SERVICE ANNEX

The Authority must provide an analysis of the spending for its Youth Service and youth work using this Annex. This Annex must cover the Net Current Expenditure figures entered in column (m) on lines 95 and the Youth Service elements of line 103 of the Table.

The following definitions will help analyse the information for the Youth Service Annex:

- Management – staff responsible for strategic planning, securing and implementing quality, resources and staffing.
- Youth workers – all Youth Workers employed by the Local Authority Youth Service. They may be seconded, for example, to voluntary sector organisations or the Connexions Partnership. They must be included if they remain employed by the Youth Service.
- Support Staff – administrative and ancillary staff.
- Non Staff Costs – for example, books, stationery, software, outdoor activity licences and transport. Include all Central Establishment Charges apportioned by the Local Authority to the Youth Service.
- Voluntary Organisations Grant Aid – grants to voluntary sector organisations for youth work from the Youth Service budget.

The Total Running Costs line total must balance with the Net Current Expenditure figure in column (m) line 95. This will show the expenditure by the Youth Service from the budget voted by the Local Authority from its Education Formula Spending resources to its Youth Service.

The Capital line of the Youth Service Annex analyses the Net amount of capital expenditure **on the Youth Service only**, within the Capital Expenditure from Revenue (CERA) (Youth and Community) line 103 of the Section 52.

Line 103 of Table A will show the total amount of expenditure on capital for the **whole** Youth and Community sub block.

Annex 8 of the DfES publication “*Resourcing Excellent Youth Services*” defines Youth and Community Services. This clarifies the activities that can be regarded as Youth Services and youth work. It supports the planning of expenditure for the Youth Service and Adult and Community Learning.

S52 EDUCATION OUTTURN STATEMENT
Year 2006-2007
TABLE B

| | | | | |
|---------|--|--|---------|-----------------|
| LEA | | | | LEA No |
| Contact | | | Email | |
| Tel No | | | Version | Completion date |

| School Name | DFES Reference Number | Balance Brought Forward | Planned Budget Share | Delegated Funds (Including pupil focussed SSG and LSC funding) [I01, I02 & I14] | SEN Funding (including some Standards Fund) [I03] and Minority Ethnic Pupils [I04] | Standards Fund residue (not included in (6)) [I05] | Other Government Grants [I06] | Income generated by schools (excluding community focussed income) [I07 to I13] | Pupil focussed extended school funding and/or grants [I15] | Community focussed extended school funding and/or grants [I16] | Community focussed extended school facilities income [I17] | Total resources available to school (sum of 3 + (5 to 12)) | School Expenditure (does not include community focussed expenditure, CERA or income) [E01 to E29] | Community focussed school expenditure (does not include income) [E31 & E32] | Capital Expenditure from Revenue - CERA [E30] | Committed Revenue Balance [B01]. | Uncommitted Revenue Balance [B02] | Community Focussed Extended School Revenue Balance [B06] |
|------------------------------|-----------------------|-------------------------|----------------------|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------|----------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------------|----------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------------------|----------------------------------|-----------------------------------|----------------------------------------------------------|
| (1) | (2) | £ (3) | £ (4) | £ (5) | £ (6) | £ (7) | £ (8) | £ (9) | £ (10) | £ (11) | £ (12) | £ (13) | £ (14) | £ (15) | £ (16) | £ (17) | £ (18) | £ (19) |
| NURSERY SCHOOLS | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Total Nursery Schools (20) | | | | | | | | | | | | | | | | | | |
| PRIMARY SCHOOLS | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Middle Deemed | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Total Primary Schools (21) | | | | | | | | | | | | | | | | | | |
| SECONDARY SCHOOLS | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Middle Deemed | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Total Secondary Schools (22) | | | | | | | | | | | | | | | | | | |
| SPECIAL SCHOOLS | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Name | | | | | | | | | | | | | | | | | | |
| Total Special (23) | | | | | | | | | | | | | | | | | | |
| TOTALS FOR ALL SCHOOLS (24) | | | | | | | | | | | | | | | | | | |

NOTES TO TABLE B

SCHOOL LEVEL INFORMATION

With the exception of columns 4 and 13, Table B has been pre-populated with data taken from your schools' CFR returns if available.

It is possible for LEAs to amend the pre-populated CFR data by overwriting it.

Full descriptions about each of the CFR references in columns 5, 6, 7, 8, 9, 10, 12, 14, 15, 16.17,18 and 19 of Table B are to be found in the School Finance Pack or the Value for Money (VFM) website at www.dfes.gov.uk/vfm.

Columns 1 and 2 of this Table will be pre-populated with school name and DfES number as recorded in Edubase. If you must remove pre-populated entries because the establishment did not exist during any part of the financial year please delete contents from all the cells along the row where there is no data in any column. Add a reason in the Notes section of the table to help us validate your change – otherwise we will have to contact you again for verification of this deletion.

Where there has been approval for a new school to open or a school to close during the financial year, the part-year expenditure should be included in the table as appropriate.

Confidentiality - If in completing the school level information authorities are aware of instances where the income associated with any single individual is identified, contact the Financial Monitoring Team for advice.

References in the notes to “the financial year” are references to the financial year to which the outturn statement relates.

Where there is no amount to be entered in any cell a zero must be used. Do not use ‘dashes’ and do not leave cells blank. Use the ‘Blank Cells’ button at the top of the table to highlight any cells that have no amount entered.

All amounts to be shown to the nearest whole pound. (On the electronic template if a negative figure is entered it will automatically be shown in brackets).

Please ensure that the date for completing revised tables is shown, and that the version number is changed if a table is re-submitted

Capital expenditure should not appear in any form in this table.

NOTES TO COMPLETING COLUMNS 3 TO 16; AND LINES 17 to 24:

(3) Balance Brought Forward - end of year revenue balance brought forward from previous year's statement. This line will be pre-populated from CFR returns where available.

- the balance will include unspent standards fund and private income since it is the aggregate of committed and uncommitted balances.

(4) Planned Budget Share – is the amount of the school's budget share for the financial year, as determined at the beginning of the financial year, taking into account any adjustments required by reason of the school having been maintained for part only of the financial year and any transitional adjustments under regulation 20 of the 2003 Regulations.

(5) Delegated Funds (including pupil focussed SSG and LSC funding) [I01, I02 & I14] – Pre-populated from CFR returns, if available. Contingency funding may be included here.

(6) SEN Funding (including some Standards Fund) [I03] and Minority Ethnic pupils [I04] - Pre-populated from CFR returns, if available.

(7) Standards Fund residue (not included in (6)) [I05] - Pre-populated from CFR returns, if available.

(8) Other Government Grants [I06] - Pre-populated from CFR returns, if available.

(9) Income generated by Schools (excluding community focussed income) [I07 to I13] - Pre-populated from CFR returns, if available.

(10) Pupil focussed extended school funding and/or grants [I15]

(11) Community focussed extended school funding and/or grants [I16]

(12) Community focussed extended school facilities income [I17] - Pre-populated from CFR returns, if available.

(13) Total resources available to school (sum of 3 + (5 to 12))

(14) School Expenditure (does not include community focussed expenditure, CERA or income) [E01 to E29] – is the gross expenditure which is supported by income but where income is not netted off.

(15) Community focussed school expenditure (does not include income) [E31 & E32]

(16) Capital Expenditure from Revenue – CERA [E30] – Pre-populated from CFR returns, if available.

(17) Committed Revenue Balance [B01] – is committed cumulative balance of income less expenditure from revenue funding during the financial year and any committed revenue balance from previous years. Includes unspent amount of current financial year's Standards Fund revenue grants.

(18) Uncommitted Revenue Balance [B02] – is uncommitted cumulative balance of income less expenditure from revenue funding sources during the financial year and any uncommitted revenue balances from previous years.

(19) Community Focussed Extended School Revenue Balance [B06] – Pre-populated from CFR returns, if available.

(20) TOTAL NURSERY SCHOOLS.

(21) TOTAL PRIMARY SCHOOLS.

(22) TOTAL SECONDARY SCHOOLS.

(23) TOTAL SPECIAL SCHOOLS.

(24) TOTAL FOR ALL SCHOOLS.