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STATUTORY INSTRUMENTS

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**2000 No. 1974**

**EDUCATION, ENGLAND**

**The Education (Outturn Statements)  
(England) Regulations 2000**

<i>Made</i>	- - - -	<i>20th July 2000</i>
<i>Laid before Parliament</i>		<i>21st July 2000</i>
<i>Coming into force</i>	- -	<i>21st August 2000</i>

In exercise of the powers conferred on the Secretary of State by sections 52(2), (3) and (4), 138(7) and (8) and 144(1) and (2)(g) of the School Standards and Framework Act 1998<sup>(1)</sup>, the Secretary of State for Education and Employment hereby makes the following Regulations:

**Citation, commencement, extent and application**

1.—(1) These Regulations may be cited as the Education (Outturn Statements) (England) Regulations 2000 and shall come into force on 21st August 2000.

(2) These Regulations shall apply only in relation to England and, except for regulation 3, only in relation to outturn statements prepared for the financial year beginning on 1st April 1999.

**Interpretation**

2.—(1) In these Regulations, unless the context otherwise requires—

“the 1996 Act” means the Education Act 1996<sup>(2)</sup>;

“the 1998 Act” means the School Standards and Framework Act 1998;

“the 1995 Regulations” means the Education (School Financial Statements) (Prescribed Particulars etc.) Regulations 1995<sup>(3)</sup>;

“the 1999 Regulations” means the Financing of Maintained Schools Regulations 1999<sup>(4)</sup>;

“allocation formula” means the authority’s formula under regulation 10 of the 1999 Regulations used to determine schools’ budget shares;

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(1) 1998 c. 31. By virtue of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I.1999/672) the powers conferred by these provisions are exercisable by the Secretary of State only in relation to England. The effect of section 52 is modified in relation to the period before 1st September 1999 by S.I. 1998/2670. For the meaning of “prescribed” and “regulations” see section 142(1).

(2) 1996 c. 56.

(3) S.I. 1995/208.

(4) S.I. 1999/101.

“authority” means a local education authority;

“budget statement” means the statement referred to in section 52(1) of the 1998 Act;

“DfEE number” means the reference number allocated to a school by the Department for Education and Employment;

“ISB” means an authority’s individual schools budget within the meaning of section 46(2) of the 1998 Act;

“LEA number” means the reference number allocated to an authority by the Department for Education and Employment;

“LSB” means an authority’s local schools budget within the meaning of section 46(1) of the 1998 Act;

“maintained school” means a community, foundation or voluntary school or a community or foundation special school;

“outturn statement” means the statement referred to in section 52(2) of the 1998 Act;

“school” means a maintained school;

“special educational needs” and “special educational provision” have the meanings given to those expressions by section 312 of the 1996 Act;

“Standards Fund grant” means grant paid under section 484 of the 1996 Act together with the authority’s expenditure not offset by that grant but taken into account in determining the amount of that grant;

“statement” in relation to a pupil with special educational needs means a statement made under section 324 of the 1996 Act; and

“version number” means a number which distinguishes a particular form submitted by the authority from earlier versions of that same form prepared by them.

(2) In these Regulations, unless the context otherwise requires references to primary or secondary schools do not include special schools.

(3) The following table shows provisions of the 1996 or 1998 Act defining or otherwise explaining expressions used in these Regulations—

financial year	section 579(1) of the 1996 Act
school’s budget share	section 47(1) of the 1998 Act

(4) Unless the context otherwise requires, any reference in these Regulations to a numbered regulation or Schedule is a reference to the regulation or Schedule in these Regulations so numbered.

### **Revocation and saving**

**3.—**(1) The 1995 Regulations are revoked in so far as they apply to outturn statements as therein defined prepared by local education authorities in England.

(2) Notwithstanding paragraph (1) above—

(a) the Education (School Financial Statements) (Prescribed Particulars etc.) Regulations 1990<sup>(5)</sup> shall continue to apply to local education authorities in England in relation to a financial year beginning on or before 1st April 1992;

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(5) S.I. 1990/353; revoked with savings by S.I. 1993/113.

- (b) the Education (School Financial Statements) (Prescribed Particulars etc.) Regulations 1993<sup>(6)</sup> shall continue to apply to local education authorities in England in relation to the financial year beginning on 1st April 1993;
- (c) the Education (School Financial Statements) (Prescribed Particulars etc.) Regulations 1994<sup>(7)</sup> shall continue to apply to local education authorities in England in relation to the financial year beginning on 1st April 1994; and
- (d) the 1995 Regulations shall continue to apply to local education authorities in England in relation to the financial years beginning on 1st April 1995 to 1998.

#### **Prescribed form of, and information to be contained in, outturn statements**

4.—(1) An outturn statement for the financial year beginning on 1st April 1999 shall be prepared in three parts, and shall contain the information prescribed for the purposes of section 52(2) of the 1998 Act, as follows—

- (a) Part 1 shall be in the form prescribed in Schedule 1 and shall contain the information specified in the notes to Part 1 in Schedule 1 about how the planned expenditure specified in the authority's budget statement for the financial year to which the outturn statement relates was actually incurred, or treated by the authority as having been incurred;
- (b) Part 2 shall be in the form prescribed in Schedule 2 and shall contain the information specified in the notes to Part 2 in Schedule 2, about the authority's planned expenditure, the expenditure actually incurred, or treated by the authority as having been incurred, and other resources allocated by the authority, for each school for the financial year to which the outturn statement relates; and
- (c) Part 3 shall be in the form prescribed in Schedule 3 and shall contain the information specified in the notes to Part 3 in Schedule 3 about the authority's expenditure actually incurred, or treated by them as having been incurred, in the financial year to which the outturn statement relates.

(2) The following information must appear at the top of each of Parts 1 to 3 of an outturn statement—

- (a) the financial year to which the outturn statement relates;
- (b) the authority's name;
- (c) the authority's LEA number;
- (d) the authority's E-mail address;
- (e) the name of a person who can deal with queries in relation to the completed form;
- (f) that person's telephone number;
- (g) the version number; and
- (h) the date that the form was completed.

(3) Where a person is carrying out functions on behalf of an authority then the authority shall include information in Parts 1 to 3 of the outturn statement as if expenditure by that person in carrying out those functions were expenditure by the authority.

#### **Prescribed manner and time of publication of outturn statements**

5. For the purposes of section 52(3)(b) of the 1998 Act, every outturn statement shall be published by—

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(6) S.I. 1993/113; revoked with savings by S.I. 1994/323.

(7) S.I. 1994/323; revoked with savings by S.I. 1995/208.

- (a) supplying a copy to the Secretary of State for Education and Employment in accordance with regulation 6; and
- (b) making a copy available for reference by parents and other persons at all reasonable times and without charge at each education office of the authority.

**6.—**(1) One copy of Parts 1, 2 and 3 of the outturn statement shall be supplied to the Secretary of State for Education and Employment in paper form and one copy in the form of machine readable data by E-mail or on a floppy disc provided for that purpose by the Secretary of State.

(2) Any computer language or software used to supply tables must be one which the Secretary of State for Education and Employment has notified to the authority.

**7.—**(1) An outturn statement shall be published before 1st October next following the end of the financial year to which it relates.

(2) An outturn statement shall be revised if the authority discover any errors.

(3) A revised outturn statement shall be subject to regulations 4, 5, 6, 7(2) and 8.

**8.** The authority shall furnish the governing body and head teacher of each school maintained by them with a copy of Parts 1 and 2 of the outturn statement.

20th July 2000

*Estelle Morris*  
Minister of State,  
Department for Education and Employment

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## SCHEDULE 1

Regulation 4(a)

### FORM OF PART 1 OF AN OUTTURN STATEMENT

Part 1 of an outturn statement (authority level information) shall be in the following form and in accordance with the notes.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Bill Number	Title	2024					2025											
		Priority	Secondary	Major	Not Urgent	Total	Priority	Secondary	Major	Not Urgent	Total							
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## **NOTES TO PART 1—AUTHORITY LEVEL INFORMATION**

The numbered notes below refer to the item in the tabular part of the form bearing the corresponding number.

Where an authority have not made any financial provision for any matter listed in the first column of the form a zero should be entered in the appropriate place. Figures should be shown to the nearest whole pound.

References in these Notes to deductions are references to deductions from the LSB and references to Schedule 1 are to Schedule 1 to the 1999 Regulations.

Enter in columns (a) to (h) as appropriate, for each of the items in the first column of the form, the amount of the authority's expenditure in the financial year on (a) primary schools, (b) secondary schools, (c) special schools, (d) non-school expenditure, (e) the total of the entries in columns (a) to (d) (being the authority's total gross expenditure in the financial year in respect of that item), (f) the income offset against this expenditure, (g) the net expenditure in respect of that item, and (h) the net budgeted expenditure in respect of that item.

**1** A general heading covering the items comprising the LSB for the financial year. All expenditure within the LSB must be attributed by an authority to one of the following six categories—

- (1.1) ISB
- (1.2) Strategic Management
- (1.3) Specific Grants
- (1.4) Special Education
- (1.5) School Improvement
- (1.6) Access

(1.1) Enter here the amount of the ISB for the financial year.

### **Strategic Management**

(1.2.1.1) Enter here all expenditure deducted in accordance with paragraph 25, except subparagraph (k), and paragraphs 27, 32 and 37 of Schedule 1 including all expenditure falling within paragraph 25(e) to (g) of that Schedule.

(1.2.1.2) Enter here all expenditure deducted in accordance with paragraph 26 of Schedule 1.

(1.2.2) Enter here all expenditure deducted in accordance with paragraphs 25(k) and 28 of Schedule 1 where the expenditure first falls to be made in that financial year.

(1.2.3) Enter here all expenditure deducted in accordance with paragraphs 25(k) and 28 of Schedule 1 where the expenditure first fell to be made in a preceding financial year.

(1.2.4) Enter here all expenditure deducted in accordance with paragraph 29 of Schedule 1.

(1.2.5) Enter here all expenditure deducted in accordance with paragraphs 30 and 31 of Schedule 1.

(1.2.6) Enter here all expenditure deducted in accordance with paragraphs 34, 35 and 36 of Schedule 1.

(1.2.7) Enter here all expenditure deducted in accordance with paragraph 41 of Schedule 1.

(1.2.8) Enter here all expenditure deducted in accordance with paragraph 33 of Schedule 1.

(1.2.9) Enter here all expenditure deducted in accordance with paragraph 38 of Schedule 1.

(1.2.10) Enter here all expenditure deducted in accordance with paragraph 39 of Schedule 1.

(1.2.11) Enter here all expenditure deducted in accordance with paragraph 40 of Schedule 1.



### **Specific Grants**

(1.3.1) Enter here all recurrent expenditure deducted in accordance with paragraphs 1 and 2 of Schedule 1 in relation to Standards Fund grant.

(1.3.2) Enter here all recurrent expenditure deducted in accordance with paragraphs 1 and 2 of Schedule 1 other than expenditure falling within 1.3.1 above.

### **Special Education**

(1.4.1) Enter here all expenditure deducted in accordance with paragraphs 3 and 4 of Schedule 1.

(1.4.2) Enter here all expenditure deducted in accordance with paragraphs 5, 6 and 7 of Schedule 1.

(1.4.3.1) Enter here all expenditure deducted in accordance with paragraph 8 of Schedule 1 insofar as it relates to pupils with statements.

(1.4.3.2) Enter here all expenditure deducted in accordance with paragraph 8 of Schedule 1 insofar as it relates to pupils without statements.

(1.4.4) Enter here all expenditure deducted in accordance with paragraphs 9, 10 and 11 of Schedule 1.

(1.4.5) Enter here all expenditure deducted in accordance with paragraph 12 (insofar as it relates to expenditure in relation to pupil referral units) and paragraph 13 of Schedule 1.

(1.4.6) Enter here all expenditure deducted in accordance with paragraph 12 of Schedule 1 (insofar as it relates to expenditure in relation to education otherwise than at school).

(1.4.7) Enter here all expenditure deducted in accordance with paragraph 14 of Schedule 1.

(1.4.8) Enter here all expenditure deducted in accordance with paragraph 15 of Schedule 1.

### **School Improvement**

(1.5) Enter here all expenditure deducted in accordance with paragraph 16 of Schedule 1.

### **Access**

(1.6.1) Enter here all expenditure deducted in accordance with paragraph 17(a) of Schedule 1.

(1.6.2) Enter here all expenditure deducted in accordance with paragraph 17(b), (c) and (e) of Schedule 1.

(1.6.3) Enter here all expenditure deducted in accordance with paragraph 17(d) of Schedule 1.

(1.6.4) Enter here all expenditure deducted in accordance with paragraph 17(f) of Schedule 1.

(1.6.5) Enter here all expenditure deducted in accordance with paragraph 17(g) of Schedule 1.

(1.6.6) Enter here all expenditure deducted in accordance with paragraph 17(h) of Schedule 1.

(1.6.7) Enter here all expenditure deducted in accordance with paragraphs 18 and 20 of Schedule 1.

(1.6.8) Enter here all expenditure deducted in accordance with paragraph 19 of Schedule 1.

(1.6.9) Enter here all expenditure deducted in accordance with paragraph 21 of Schedule 1.

(1.6.10) Enter here all expenditure deducted in accordance with paragraph 22 of Schedule 1.

(1.6.11) Enter here all expenditure deducted in accordance with paragraph 23 of Schedule 1.

(1.6.12) Enter here all expenditure deducted in accordance with paragraph 24 of Schedule 1.

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(1.7.1) Enter here the aggregate for each column (a) to (h) of the amounts entered for the matters referred to in notes 1.2 to 1.6.

(1.7.2) Enter here all expenditure on those services provided by the authority to schools which schools fund from their budget shares less the amounts received from those schools in respect of those services.

(1.7.3) Enter here the aggregate of the amounts in 1.7.1 and 1.7.2 which aggregate constitutes the total of the expenditure deducted by the authority from the LSB and expenditure falling within paragraph 25(e) to (g) of Schedule 1 for the activities which they carried out during the financial year.

(1.8) Enter here the aggregate for each column (a) to (h) of the amounts entered for the matters referred to in notes 1.1 and 1.7.3 which aggregates constitute the total of all expenditure within the LSB and falling within paragraph 25(e) to (g) of Schedule 1.

(1.9.1) Enter here expenditure which the authority has recouped pursuant to sections 492, 493 or 494 of the 1996 Act.

(1.10) Enter here the aggregate of the entries in lines 1.8 and 1.9.1 being the authority's total expenditure on schools in the financial year in question.

**2.** A general heading for notes 2.1 to 2.6 comprising the expenditure by the authority upon activities other than those falling within paragraph 1.

(2.1) Enter here all expenditure on the provision of education for children in nursery schools not being special schools.

(2.2) Enter here all expenditure on the provision of Adult and Community Education.

(2.3) A heading for expenditure on the provision of support for students.

(2.3.1) Enter here all expenditure under section 1(1) of the Education Act 1962<sup>(8)</sup> (mandatory awards).

(2.3.2) Enter here all expenditure incurred by virtue of regulations under section 22 of the Teaching and Higher Education Act 1998<sup>(9)</sup> (student support).

(2.3.3) Enter here all expenditure under section 1(6) or 2 of the Education Act 1962 (discretionary grants).

(2.4) Enter here all expenditure on the provision of transport under section 509 of the 1996 Act other than in relation to schools (Home to College Transport).

(2.5) Enter here all expenditure on making pension payments other than in respect of schools.

(2.6) Enter here all expenditure on the authority's Youth Service.

(2.7) Enter here the aggregate for each column of the amounts entered for the matters referred to in notes 2.1 to 2.6.

(2.8) Enter in this line the aggregate for each column (a) to (h) of the amounts entered for the matters referred to in notes 1.10 and 2.7.

## SCHEDULE 2

Regulation 4(b)

### FORM OF PART 2 OF AN OUTTURN STATEMENT

Part 2 of an outturn statement (school level information) shall be in the following form and in accordance with the notes.

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<sup>(8)</sup> 1962 c. 12.

<sup>(9)</sup> 1998 c. 30.

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Bill Information		Bill Details		Committee Information		Legislative Process	
Bill Number	Bill Title	Author	Effective Date	Committee	Subcommittee	Stage	Date
1001	...	...	...	...	...	...	...
1002	...	...	...	...	...	...	...
1003	...	...	...	...	...	...	...
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## NOTES TO PART 2—SCHOOL LEVEL INFORMATION

The numbered notes below refer to the matters bearing the corresponding number on the tabular part of the form. 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 particular place a zero should be entered. Figures should be shown to the nearest whole pound.

(1) *School Name*—Enter in column (1) the names of all schools maintained by the authority in the financial year in the following order—

- (a) primary schools;
- (b) secondary schools without sixth forms;
- (c) secondary schools with sixth forms;
- (d) special schools.

(2) *DfEE Number*—Enter in column (2), opposite the name of each school, that school’s DfEE number.

(3) *Planned Budget Share*—Enter in column (3), opposite the name of each school, the amount of the school’s budget share for the financial year, as determined at the beginning of that 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 18 of the 1999 Regulations.

(4) *In-Year Adjustments to Planned Budget Shares*—Enter in column (4), opposite the name of each school, the total value of increases and decreases in the school’s budget share (including adjustments to correct errors) in accordance with the authority’s allocation formula or arrangements under regulation 23 of the 1999 Regulations. A deduction must be treated as a negative number and shown in brackets.

(5) *Balance Brought Forward*—Enter in column (5), opposite the name of each school, the amount of any unspent budget share or maintenance grant brought forward from the previous financial year or the amount of any deficit brought forward from that year. A deficit must be treated as a negative number and shown in brackets.

(6) *Additional Resources Allocated to Schools from Contingency Funds* —Enter in column (6), opposite the name of each school, any amount, not forming part of the school’s budget share, paid or otherwise made available to the school to meet expenditure, without which the education of pupils at the school would be seriously impaired and which because of both its size and unexpectedness it would not be reasonable to expect the governing body to meet from the school’s budget share.

(7) *Additional Resources Allocated to Schools from Other Central Heads* —Enter in column (7), opposite the name of each school, any amount paid or otherwise made available to the school from the LSB not forming part of the school’s budget share or falling within note (6) above.

(8) *Total LEA Resources Available to the School*—Enter in column (8), opposite the name of each school, the aggregate of the amounts entered in columns (3) to (7).

(9) *School Expenditure, Net of Income*—Enter in column (9), opposite the name of each school, the amount of expenditure by that school during the financial year net of any income accruing to the school from use of the school’s premises and equipment or from interest on school funds.

(10) *Unspent Allocations (Earmarked Resources)*—Enter in column (10) the amounts of any grants paid to the school or made available by the authority to be spent by the governing body which have not been spent or which have to be repaid.

(11) *Balance carried forward*—Enter in column (11), opposite the name of each school, the amount in column (8) less the aggregate of the amounts in columns (9) and (10). A deficit must be treated as a negative number and shown in brackets.

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(12) *Balance as a percentage of Planned Budget Share*—Enter in column (12), opposite the name of each school, the amount of the balance carried forward (column (11)) as a percentage of the planned budget share (column (3)).

(13) *Totals in respect of Primary Schools*—Enter in these boxes in each of columns (3) to (11) the aggregate of the numbers entered in each of those columns in respect of primary schools and in column (12) enter the aggregate of the balances carried forward (column (11)) as a percentage of the aggregate of the planned budget shares (column (3)).

(14) *Totals in respect of Secondary Schools without Sixth Forms*—Enter in these boxes in each of columns (3) to (11) the aggregate of the numbers in each of those columns in respect of secondary schools without sixth forms and in column (12) enter the aggregate of the balances carried forward (column (11)) as a percentage of the aggregate of the planned budget shares (column (3)).

(15) *Totals in respect of Secondary Schools with Sixth Forms*—Enter in these boxes in each of columns (3) to (11) the aggregate of the numbers in each of those columns in respect of secondary schools with sixth forms and in column (12) enter the aggregate of the balances carried forward (column (11)) as a percentage of the aggregate of the planned budget shares (column (3)).

(16) *Totals in respect of Special Schools*—Enter in these boxes in each of columns (3) to (11) the aggregate of the numbers in each of those columns in respect of special schools and in column (12) enter the aggregate of the balances carried forward (column (11)) as a percentage of the aggregate of the planned budget shares (column (3)).

(17) *Totals for all Schools*—Enter in these boxes in each of columns (3) to (11) the aggregates of the numbers entered in each of those columns in accordance with notes (13) to (16) and in column (12) enter the aggregate of the balances carried forward (column (11)) as a percentage of the aggregate of the planned budget shares (column (3)).

### SCHEDULE 3

Regulation 4(c)

#### FORM OF PART 3 OF AN OUTTURN STATEMENT

Part 3 of an outturn statement (Education Expenditure Analysis) shall be in the following form and in accordance with the notes.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Table 1: Financial performance indicators		Table 2: Financial performance indicators	
Indicator	2023	2024	2025
Revenue	100	105	110
Expenses	80	85	90
Profit	20	20	20
Assets	50	55	60
Liabilities	30	35	40
Equity	20	20	20
Debt	15	15	15
Equity	5	5	5
Revenue	100	105	110
Expenses	80	85	90
Profit	20	20	20
Assets	50	55	60
Liabilities	30	35	40
Equity	20	20	20
Debt	15	15	15
Equity	5	5	5

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Item	2023		2024		2025		2026		2027		2028		2029		2030	
	Actual	Proposed	Actual	Proposed	Actual	Proposed	Actual	Proposed	Actual	Proposed	Actual	Proposed	Actual	Proposed	Actual	Proposed
1. <b>INFORMATION</b>																
2. <b>Administrative Services</b>																
3. <b>Instructional Services</b>																
4. <b>Capital Construction</b>																
5. <b>Capital Equipment</b>																
6. <b>Capital Maintenance</b>																
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**NOTES TO PART 3—EDUCATION EXPENDITURE ANALYSIS**

The numbered notes below refer to the item in the table bearing the corresponding number or letter.

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Where an authority have not incurred any expenditure on any matter listed in the first column of the form a zero should be entered in the appropriate place. Figures should be shown to the nearest whole pound.

References in these Notes to Schedule 1 are references to Schedule 1 to the 1999 Regulations:

- (a) A general heading covering categories of gross expenditure, income and net expenditure for the sectors mentioned in columns (b) to (l), with the total being shown in column (m).
- (b) Enter in column (b) expenditure in relation to nursery schools or in relation to any provision made for children who have not attained the age of five except where such provision is made at a maintained school or the expenditure is by way of fees paid under section 320 or 348 of the 1996 Act (special provision for children with special educational needs).
- (c) Enter in column (c) expenditure in relation to primary education.
- (d) Enter in column (d) expenditure in relation to secondary education.
- (e) Enter in column (e) expenditure in relation to special schools and independent schools approved by the Secretary of State under section 347 of the 1996 Act.
- (f) Enter in column (f) expenditure in relation to education otherwise than at school under section 19 of the 1996 Act or in relation to a pupil referral unit as defined in that section.
- (g) Enter in column (g) expenditure in relation to Adult Education.
- (h) Enter in column (h) expenditure in relation to other continuing education.
- (i) Enter in column (i) expenditure in relation to the authority's Youth Service.
- (j) Enter in column (j) expenditure in relation to other community services.
- (k) Enter in column (k) expenditure deducted in accordance with paragraph 25, except subparagraph (k), and paragraphs 27, 32 and 37 of Schedule 1 including all expenditure falling within paragraph 25(e) to (g) of that Schedule.
- (l) Enter in column (l) expenditure deducted in accordance with paragraphs 3, 4, 9, 10, 11, 13, 14, 16, 17(a) to (e) and (h), 18, 19, 20, 24 and 26 of Schedule 1.

**Enter in each line, as appropriate, the amount of the authority's expenditure on each of the sectors in columns (b) to (l) and give the total of those entries in column (m).**

## **EXPENDITURE**

### **Employees**

Line 1. Enter here all expenditure on school teachers within the meaning of the School Teachers' Pay and Conditions Act 1991**(10)**.

Line 2. Enter here all expenditure on education support staff.

Line 3. Enter here all expenditure on caretakers, cleaners, maintenance staff, groundsmen, porters, messengers, security staff, car park attendants, escorts and other persons who carry out premises-related work.

Line 4. Enter here all expenditure on administrative and clerical staff.

Line 5. Enter here all expenditure on staff other than those referred to in lines 1 to 4 above.

Line 6. Enter here all expenditure on premature retirement compensation (other than that referred to in line 7) and payments under the Colleges of Education (Compensation) Regulations 1975**(11)**.

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**(10)** 1991 c. 49.

**(11)** S.I. 1975/1092.



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Line 7. Enter here all expenditure on mandatory compensation for premature retirement under Part IV of the Teachers (Compensation for Redundancy and Premature Retirement) Regulations 1997<sup>(12)</sup>.

Line 8. Enter here all expenditure on other indirect employee expenses not included in lines 1 to 7 above.

### **Premises-related expenditure**

Line 9. Enter here all expenditure on repairs and maintenance of buildings, fixed plant and grounds.

Line 10. Enter here all expenditure on other premises-related expenditure not included in line 9 above.

### **Supplies and Services and Transport-related Services**

Line 11. Enter here all expenditure on educational equipment, furniture and materials and charges for the school library service.

Line 12. Enter here all other expenditure by or on behalf of institutions not included in lines 1 to 11 above.

Line 13. Enter here all expenditure on home to school or home to college transport.

### **Third Party Payments**

Line 14. Enter here all expenditure which the authority have incurred pursuant to sections 492, 493 and 494 of the 1996 Act.

Line 15. Enter here all expenditure on payments to the Further and Higher Education Funding councils for courses run on behalf of the authority.

Line 16. Enter here all expenditure for the use of shared or loaned premises, or other services provided on a repayment or recharged basis which have not been accounted for elsewhere.

Line 17. Enter here all expenditure on third party payments not included elsewhere.

### **Transfer payments**

Line 18. Enter here all expenditure on mandatory awards paid under section 1(1) of the Education Act 1962<sup>(13)</sup>.

Line 19. Enter here all expenditure on awards not included in line 18 above.

Line 20. Enter here all expenditure on grants, allowances and expenses to pupils not included elsewhere.

Line 21. Enter here all expenditure on an institution maintained under a joint arrangement with another authority or authorities.

Line 22. Enter here the aggregate for each column (b) to (m) of the amounts entered for the expenditure referred to in notes (1) to (21) which aggregates constitute the total of gross expenditure before recharges.

Line 23. Enter here the aggregate amounts from line 39 (total income) for each column (b) to (m).

Line 24. Enter here for each column (b) to (m) the amounts in line 22 less the amounts in line 23 being the authority's net current expenditure before recharges.

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<sup>(12)</sup> S.I. 1997/311; amended by S.I. 1998/2256 and 1999/608.

<sup>(13)</sup> 1962 c. 12. This Act was repealed with transitional and saving provisions by the Teaching and Higher Education Act 1998 (c. 30).

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### **Recharges of management and support services**

Line 25. Enter here that part of the expenditure relating to statutory/regulatory duties recorded in column (k) which is attributable to each of the sectors referred to in columns (b) to (j) and show the total as a negative entry (i.e. in brackets) in column (k).

Line 26. Enter here that part of the expenditure relating to other support services recorded in column (l) which is attributable to each of the sectors referred to in columns (b) to (j) and show the total as a negative entry (i.e. in brackets) in column (l).

Line 27. Enter here the aggregate of the amounts in lines 24, 25 and 26 for each column (b) to (j) being the authority's net current expenditure after recharges and give the total in column (m).

### **INCOME**

#### **Grants (other than specific grants), reimbursements and contributions**

Line 28. Enter here all expenditure recouped pursuant to section 492, 493 or 494 of the 1996 Act.

Line 29. Enter here all income from grants which do not impose restrictions on the particular purposes of the authority for which the grants may be used and from reimbursements of, and contributions to, the authority's expenditure.

#### **Receipts**

Line 30. Enter here income from sales of services or goods of a non-capital nature including payments by pupils or parents for school meals, and interest on bank balances.

Line 31. Enter here all income from tuition fees and charges.

Line 32. Enter here all income from the Further Education Funding Council for courses run on their behalf by the authority.

Line 33. Enter here all contributions from parents toward transport costs.

Line 34. Enter here all income from parents not included elsewhere.

Line 35. Enter here all income for fees and charges not included elsewhere.

Line 36. Enter here in column (l) income received from schools for the provision of services on a "buy back" basis.

Line 37. Enter here all income from rents and lettings.

Line 38. Enter here all income received from another authority to support the expenditure of an institution maintained by the authority under a joint arrangement with that another authority or authorities.

Line 39. Enter here the aggregate for each column (b) to (m) of the amounts entered in respect of income in lines 28 to 38 which aggregates constitute the total income.

#### **Memorandum items: Revenue Reserves**

Line 40. Enter here, in columns (c) to (e) the amount of unspent budget shares and maintenance grant brought forward by schools from the previous financial year less any deficits and give the total in column (m).

Line 41. Enter here, in columns (c) to (e) the amount of unspent budget shares and maintenance grant carried forward by schools to the financial year 2000–2001 less any deficits and give the total in column (m).

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**Memorandum item: total specific/special government grants**

Line 42. Enter here in column (m) all income received by the authority from specific and special grants in respect of revenue expenditure.

**Memorandum items: certain education services and buy-back**

Line 43. Enter here in columns (b), (c), (d), (e) and (f) any expenditure on school meals, milk and other refreshments recorded in lines 1 to 12 (in the corresponding columns), less any parental contributions in line 30, and other related income included in lines 29, 35 and 37; and enter here in column (l) any other expenditure on catering by the authority and give the total in column (m).

Line 44. Enter here in columns (c), (d) and (e) the payments to the authority for educational consultants, in column (l) the expenditure incurred by the authority on those consultants, and in column (m) the net total i.e. the amount in column (l) less the aggregate of the amounts in columns (c), (d) and (e).

Line 45. Enter here in columns (c), (d) and (e) the payments to the authority for financial, legal and personnel services, in column (l) the expenditure incurred by the authority on those services, and in column (m) the net total i.e. the amount in column (l) less the aggregate of the amounts in columns (c), (d) and (e).

**Memorandum items: pupils with statements**

Line 46. Enter here, in columns (b) to (h) and give the total in column (m), the net additional expenditure on pupils with statements.

**Memorandum items: net expenditure on under fives**

Line 47. Enter here in column (m) the net institutional expenditure on pupils in nursery schools being that part of the aggregate of the amounts in column (b) lines 1 to 12 expended in relation to nursery schools less the aggregate of the amounts in column (b) lines 29, 30, 35 and 37 received in respect of nursery schools.

Line 48. Enter here in column (m) net institutional expenditure on pupils who have not attained the age of five where the provision is not made at a nursery school, a maintained school or by way of fees paid under section 320 or 348 of the 1996 Act (special provision for children with special educational needs). This will be the relevant part of the aggregate of the amounts in column (b) lines 1 to 12 less the relevant part of the aggregate of the amounts in column (b) lines 29, 30, 35 and 37.

Line 49. Enter here in column (m) net institutional expenditure on pupils who have not attained the age of five in primary and special schools being the relevant part of the aggregate of the amounts in columns (c) and (e), lines 1 to 12 and 41 less the relevant part of the aggregate of the amounts in columns (c) and (e) lines 29, 30, 35, 37 and 40.

Line 50. Enter here in column (m) the aggregate of the amounts in lines 47, 48 and 49, being the authority's expenditure on pupils who have not attained the age of five.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations prescribe the form and contents of the outturn statement of a local education authority in England, in relation to the financial year beginning on 1st April 1999, under section 52(2) of the School Standards and Framework Act 1998. The statement gives details of expenditure by the local education authority, and of other resources allocated by them to schools which they maintain, during the financial year to which it relates.