
STATUTORY INSTRUMENTS

1995 No. 208

**The Education (School Financial Statements)
(Prescribed Particulars etc.) Regulations 1995**

Prescribed form of and information for outturn statements

5.—(1) There is prescribed for the purposes of section 42(6)(aa) and (a) of the Act information as to the amount of expenditure actually incurred by the authority for the purposes of all schools in the financial year to which the outturn statement relates, expressed (as cash sums or percentages, as the case may be) by reference to categories corresponding to each of the matters required by these Regulations to be contained in Part 1 of the authority's budget statement for that year, and information as to the amount of planned financial provision that was specified in that budget statement for each such matter.

(2) There is prescribed for the purposes of section 42(6)(aa) and (b) of the Act the following information in respect of each school—

- (a) the amount of the school's budget share for that year included in Part 2 of the authority's budget statement;
- (b) the total amount of expenditure actually incurred in that year for the purposes of the school, net of any amount treated by the authority as income attributed to the school;
- (c) the amount (if any) of excluded expenditure under the authority's scheme in respect of contingencies occurring during the year (including the amount referred to in sub-paragraph (i) below);
- (d) the aggregate of the amounts of expenditure on excepted heads or items of expenditure and excluded expenditure under the authority's scheme, other than the amount referred to in sub-paragraph (c) above or (i) below, being amounts which the governing body of the school were authorised in accordance with the authority's scheme to spend;
- (e) the total amount of any increase or decrease (including the amount referred to in sub-paragraph (h) below) in the course of the financial year in the school's budget share;
- (f) the amount to be carried forward to the following financial year of any surplus or deficit in the school's budget share for that or any previous financial year;
- (g) the amount brought forward from the previous financial year of any surplus or deficit in the school's budget share in any previous financial year;
- (h) the total amount of any reduction in the course of the financial year in the school's budget share pursuant to section 262(4)(a) of the Education Act 1993 (reduction arising from the permanent exclusion of pupils); and
- (i) the total amount allocated in the course of the financial year for the purposes of the school pursuant to section 262(4)(b) of the Education Act 1993 (increased funding for the admission of pupils permanently excluded by other schools).