
STATUTORY INSTRUMENTS

2002 No. 536

EDUCATION, ENGLAND

**The Education (Outturn Statements)
(England) Regulations 2002**

| | | |
|-------------------------------|---------|-----------------------|
| <i>Made</i> | - - - - | <i>7th March 2002</i> |
| <i>Laid before Parliament</i> | | <i>8th March 2002</i> |
| <i>Coming into force</i> | - - | <i>1st April 2002</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⁽¹⁾, the Secretary of State for Education and Skills hereby makes the following Regulations:

Citation, commencement, extent and application

1.—(1) These Regulations may be cited as the Education (Outturn Statements) (England) Regulations 2002 and shall come into force on 1st April 2002.

(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 2001.

Interpretation

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

“the 1996 Act” means the Education Act 1996⁽²⁾;

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

“the 2001 Regulations” means the Financing of Maintained Schools (England) Regulations 2001⁽³⁾;

“the 2001 Outturn Regulations” means the Education (Outturn Statements) (England) Regulations 2001⁽⁴⁾;

“allocation formula” means the authority’s formula under regulation 10 of the 2001 Regulations used to determine schools' budget shares;

(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. For the meaning of “prescribed” and “regulations” see section 142(1).

(2) 1996 c. 56.

(3) S.I. 2001/475.

(4) S.I. 2001/570.

“authority” means a local education authority;

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

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

“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 Skills;

“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;

“School Standards Grant” means the grant known as School Standards Grant paid in accordance with section 88B of the Local Government Finance Act 1988(5), which in the case of primary, secondary and special schools is paid as part of the ISB;

“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 2001 Outturn 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—

(5) 1988 c. 41; section 88B was substituted by paragraph 18 of Schedule 10 to the Local Government Finance Act 1992 (c. 14).

- (a) the Education (School Financial Statements) (Prescribed Particulars etc) Regulations 1994⁽⁶⁾ shall continue to apply to local education authorities in England in relation to the financial year beginning on 1st April 1994;
- (b) the Education (School Financial Statements) (Prescribed Particulars etc) Regulations 1995⁽⁷⁾ shall continue to apply to local education authorities in England in relation to the financial years beginning on 1st April 1995 to 1998;
- (c) the 2000 Outturn Regulations shall continue to apply to local education authorities in England in relation to the financial year beginning on 1st April 1999; and
- (d) the 2001 Outturn Regulations shall continue to apply to local education authorities in England in relation to the financial year beginning on 1st April 2000.

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

4.—(1) An outturn statement for the financial year beginning on 1st April 2001 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) 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.

⁽⁶⁾ S.I. 1994/323; revoked with savings by S.I. 1995/208.

⁽⁷⁾ S.I. 1995/208.

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

- (a) supplying two copies to the Secretary of State for Education and Skills 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) Two copies of Parts 1, 2 and 3 of the outturn statement shall be supplied to the Secretary of State for Education and Skills 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) The font size used should be not less than 7pt.

(3) Any computer language or software used to supply tables must be one which the Secretary of State for Education and Skills 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.

7th March 2002

Stephen Timms
Minister of State,
Department for Education and Skills

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.

| S52 EDUCATION OUTTURN STATEMENT | | Table 1 - LEA-level information | | | | | | | |
|--|----------------------|---------------------------------|------------------------------|------------------------|-------------------------|--------------------|-----------------------------------|----------------------------------|--|
| YEAR | 200 ¹ -02 | LEA | LEA N ² | | E-Mail Address | | | | |
| CONTACT | | TEL | Table version N ³ | | Completion Date | | | | |
| | Primary £ (a) | Secondary £ (b) | Special £ (c) | Non-school £ (d) | Total Gross £ (e) | Income £ (f) | Total Net LEA Outturn £ (g) | Total Net LEA Budget £ (h) | |
| 1 LOCAL SCHOOLS BUDGET (LSB) | | | | | | | | | |
| 1.1 ISB INCLUDING SSG AND STANDARDS FUND DEVOLVED GRANT | | | | | | | | | |
| 1.1.1 ISB Primary and Special Schools (excl. SSG) | | | | | | | | | |
| 1.1.2 ISB Secondary Schools without 6 th Forms (excl. SSG) | | | | | | | | | |
| 1.1.3 ISB Secondary Schools with 6 th Forms (excl. SSG) | | | | | | | | | |
| 1.1.4 School Standards Grant | | | | | | | | | |
| 1.1.5 ISB TOTAL | | | | | | | | | |
| 1.1.6 STANDARDS FUND DEVOLVED GRANT-REVENUE | | | | | | | | | |
| 1.1.7 TOTAL ISB (INCLUDING SSG) AND STANDARDS FUND DEVOLVED GRANT | | | | | | | | | |
| 1.2 STRATEGIC MANAGEMENT | | | | | | | | | |
| 1.2.1 Statutory / regulatory duties | | | | | | | | | |
| 1.2.2 PRC / redundancy costs | | | | | | | | | |
| 1.2.3 Existing early retirement costs (commitments entered into by 31/3/99) | | | | | | | | | |
| 1.2.4 School Specific Contingencies | | | | | | | | | |
| 1.2.5.1 Staff costs - supply cover (not sickness) | | | | | | | | | |
| 1.2.5.2 Supply cover - long term sickness (not more than 0.1% total Net LSB) | | | | | | | | | |
| 1.2.6 Miscellaneous (not more than 0.1% total Net LSB) | | | | | | | | | |
| 1.2.7 Insurance | | | | | | | | | |
| 1.2.8.1 Museum Services | | | | | | | | | |
| 1.2.8.2 Library services - Primary and Special Schools | | | | | | | | | |
| 1.2.9 Licences / subscriptions (not more than 0.1% total Net LSB) | | | | | | | | | |
| 1.2.10 Joint Use arrangements | | | | | | | | | |
| 1.2.11 Monitoring National Curriculum Assessment | | | | | | | | | |
| 1.2.12 Total strategic management | | | | | | | | | |
| 1.3 SPECIFIC GRANTS | | | | | | | | | |
| 1.3.1 Standards Fund -- Non-Devolved | | | | | | | | | |
| 1.3.2 Non Standards Fund Specific grant (Devolved and Non-Devolved) | | | | | | | | | |

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

| | | | | | | | | | |
|------------------------|--|--|--|--|--|--|--|--|--|
| 1.3.3 | Class Size Grant (Revenue Only) | | | | | | | | |
| 1.3.4 | Total Specific grants | | | | | | | | |
| 1.4 | SPECIAL EDUCATION | | | | | | | | |
| 1.4.1 | Educational Psychology/Assessments & Statementing | | | | | | | | |
| 1.4.2 | Provision for Pupils with Statements | | | | | | | | |
| 1.4.3 | Support Services (SEN) | | | | | | | | |
| 1.4.3.1 | Specialist support, Pupils with Statements | | | | | | | | |
| 1.4.3.2 | Specialist support, Pupils without Statements | | | | | | | | |
| 1.4.4 | Promoting Good Practice / Collaboration / Integration | | | | | | | | |
| 1.4.5.1 | Pupil Referral Units | | | | | | | | |
| 1.4.5.2 | Behaviour Support Plans | | | | | | | | |
| 1.4.6 | Education out of school | | | | | | | | |
| 1.4.7 | LEA functions in relation to child protection | | | | | | | | |
| 1.4.8 | Fees for pupils at independent special schools, & abroad | | | | | | | | |
| 1.4.9 | Health Service Partnerships / Special medical attention | | | | | | | | |
| 1.4.10 | Total special education | | | | | | | | |
| 1.5 | SCHOOL IMPROVEMENT | | | | | | | | |
| | EOP Preparation, Implementation and Review (residual expenditure not shown under other headings) | | | | | | | | |
| 1.6 | ACCESS | | | | | | | | |
| 1.6.1 | Asset Management | | | | | | | | |
| 1.6.2 | School Admissions / Supply of school places | | | | | | | | |
| 1.6.3 | Excluded pupils | | | | | | | | |
| 1.6.4 | Home to school transport | | | | | | | | |
| 1.6.5 | Pupil Support | | | | | | | | |
| 1.6.6 | Education Welfare Service | | | | | | | | |
| 1.6.7.1 | School Meals - Primary and Special Schools | | | | | | | | |
| 1.6.7.2 | Free School Meals - Eligibility | | | | | | | | |
| 1.6.7.3 | MRK | | | | | | | | |
| 1.6.8 | School Kitchens - Repair and Maintenance | | | | | | | | |
| 1.6.9 | Fees to independent schools for pupils without statements of special educational need | | | | | | | | |
| 1.6.10 | Music Service (not Standards Fund supported) | | | | | | | | |
| 1.6.11 | Visual and Performing Arts (other than music) | | | | | | | | |
| 1.6.12 | Outdoor Education including Environmental and Field Studies (not sports) | | | | | | | | |
| 1.6.13 | Total access | | | | | | | | |
| 1.7.1 | TOTAL LEA ACTIVITIES WITHIN THE LSB | | | | | | | | |
| 1.7.2 | Net expenditure on services to schools (buy-back) | | | | | | | | |
| 1.7.3 | TOTAL LEA ACTIVITIES WITHIN THE LSB (TAKING ACCOUNT OF LINE 1.7.2) | | | | | | | | |
| 1.8 | TOTAL EXPENDITURE WITHIN THE LSB | | | | | | | | |
| 1.9 | NON LSB EXPENDITURE - Inter-authority recoupment | | | | | | | | |
| 1.10 | TOTAL EXPENDITURE ON SCHOOLS | | | | | | | | |
| 2 | NON-SCHOOL FUNDING | | | | | | | | |
| 2.1 | Education for under-fives (including Nursery Schools) | | | | | | | | |
| 2.2 | Adult/Community education | | | | | | | | |
| 2.3 | Support for Students | | | | | | | | |
| 2.3.1 | Mandatory Awards | | | | | | | | |
| 2.3.2 | Student Support under new arrangements | | | | | | | | |
| 2.3.3 | Discretionary Awards | | | | | | | | |
| 2.4 | Home to College Transport (16-18) | | | | | | | | |
| 2.5 | Residual Pension Liability (e.g. FE, Careers Service etc.) | | | | | | | | |
| 2.6 | Youth Service and Connexions | | | | | | | | |
| 2.7 | TOTAL NON-SCHOOL FUNDING | | | | | | | | |
| 3 | TOTAL NON-CAPITAL EXPENDITURE | | | | | | | | |
| 4 | CAPITAL EXPENDITURE FROM REVENUE (CERA) | | | | | | | | |
| 5 | TOTAL EDUCATION REVENUE EXPENDITURE | | | | | | | | |
| MEMORANDUM ITEM | | | | | | | | | |
| 6a | Special/specific grant income in support of the ISB (at Lines 1.1.1 TO 1.1.4) | | | | | | | | |
| 6b | Education Budget Support Grant income in support of LSB | | | | | | | | |

NOTES TO PART 1—AUTHORITY LEVEL INFORMATION

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

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

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 2001 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 but not including Education Budget Support Grant income except as a memorandum item at note 6b, and (g) the net expenditure in respect of that item. Enter in column (h) the net budgeted expenditure in respect of that item that was recorded on the authority's corresponding budget statement.

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, including School Standards Grant, and devolved Standards Fund grants
- 1.2 Strategic Management
- 1.3 Specific Grants
- 1.4 Special Education
- 1.5 School Improvement
- 1.6 Access

ISB, including School Standards Grant, and devolved Standards Fund grants

1.1

1.1.1 Enter here the part of the ISB attributable to primary and special schools, excluding School Standards Grant attributable to these schools.

1.1.2 Enter here the part of the ISB attributable to secondary schools without sixth forms, excluding School Standards Grant attributable to these schools.

1.1.3 Enter here the part of the ISB attributable to secondary schools with sixth forms, excluding School Standards Grant attributable to these schools.

1.1.4 Enter here the amount of the School Standards Grant attributable to primary, secondary, and special schools and paid as part of the ISB.

1.1.5 Enter here the amount of the ISB for the financial year in question.

1.1.6 Enter here all expenditure deducted in accordance with paragraphs 1 and 2 of Schedule 1 in relation to Standards Fund grant in cases where decisions about the spending of the grant have been delegated to the governing bodies of schools.

1.1.7 Enter here the aggregate of 1.1.5 and 1.1.6.

Strategic Management

1.2.1 Enter here all expenditure deducted in accordance with paragraph 27, except subparagraph (k), and paragraphs 28, 30, 33 and 39 of Schedule 1, and any other expenditure falling within paragraph 27(e) to (g) of that Schedule not forming part of the LSB.

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

1.2.2 Enter here all expenditure deducted in accordance with paragraphs 27(k) and 29 of Schedule 1 where the expenditure first falls to be made on or after 1st April 1999.

1.2.3 Enter here all expenditure deducted in accordance with paragraphs 27(k) and 29 of Schedule 1 where the expenditure first fell to be made before 1st April 1999.

1.2.4 Enter here all expenditure deducted in accordance with paragraphs 31 and 32 of Schedule 1.

1.2.5.1 Enter here all expenditure deducted in accordance with paragraphs 35, 36 and 37 of Schedule 1.

1.2.5.2 Enter here all expenditure deducted in accordance with paragraph 38 of Schedule 1.

1.2.6 Enter here all expenditure deducted in accordance with paragraph 45 of Schedule 1.

1.2.7 Enter here all expenditure deducted in accordance with paragraph 34 of Schedule 1.

1.2.8.1 Enter here all expenditure deducted in accordance with paragraph 40 of Schedule 1.

1.2.8.2 Enter here all expenditure deducted in accordance with paragraph 41 of Schedule 1.

1.2.9 Enter here all expenditure deducted in accordance with paragraph 42 of Schedule 1.

1.2.10 Enter here all expenditure deducted in accordance with paragraph 43 of Schedule 1.

1.2.11 Enter here all expenditure deducted in accordance with paragraph 44 of Schedule 1.

1.2.12 Enter here for columns (a) to (h) the aggregate of the entries in lines 1.2.1 to 1.2.11.

Specific Grants (Revenue Expenditure)

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 other than in cases where decisions about the spending of the grant have been delegated to the governing bodies of schools.

1.3.2 Enter here all recurrent expenditure deducted in accordance with paragraphs 1 and 2 of Schedule 1 other than in relation to Standards Fund grant and Class Size grant.

1.3.3 Enter here all expenditure of a revenue nature deducted in accordance with paragraphs 1 and 2 of Schedule 1 in relation to Class Size grants.

1.3.4 Enter here for each column (a) to (c) and (e) to (h) the aggregate of 1.3.1, 1.3.2 and 1.3.3.

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.

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

1.4.5.2 Enter here all expenditure deducted in accordance with paragraph 13 of Schedule 1.

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

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.

1.4.9 Enter here all expenditure deducted in accordance with paragraphs 16 and 17 of Schedule 1.

1.4.10 Enter here for columns (a) to (c) and (e) to (h) the aggregate of lines 1.4.1 to 1.4.9.

School Improvement

1.5 Enter here all expenditure deducted in accordance with paragraph 18 of Schedule 1.

Access

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

1.6.2 Enter here all expenditure deducted in accordance with paragraph 19(b), (c) and (e) of Schedule 1.

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

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

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

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

1.6.7.1 Enter here all expenditure deducted in accordance with paragraphs 20(a) and (b) of Schedule 1.

1.6.7.2 Enter here all expenditure deducted in accordance with paragraph 22 of Schedule 1.

1.6.7.3 Enter here all expenditure deducted in accordance with paragraph 20(c) and (d) of Schedule 1.

1.6.8 Enter here all expenditure deducted in accordance with paragraph 21 of Schedule 1.

1.6.9 Enter here all expenditure deducted in accordance with paragraph 23 of Schedule 1.

1.6.10 Enter here all expenditure deducted in accordance with paragraph 24 of Schedule 1.

1.6.11 Enter here all expenditure deducted in accordance with paragraph 25 of Schedule 1.

1.6.12 Enter here all expenditure deducted in accordance with paragraph 26 of Schedule 1.

1.6.13 Enter here for columns (a) to (c) and (e) to (h) the aggregate for each of the said columns of lines 1.6.1 to 1.6.12.

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.

Include in an annex to the table supplementary information to show how the overall figure recorded in column (g) has been made up. A copy of this annex should be supplied to the Secretary of State, but does not require to be published in accordance with regulations 5 to 8 above. This supplementary information shall be in tabular form as follows—

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

- (a) a list of trading services provided to schools, (howsoever defined locally and in accordance with CIPFA guidance, as set out in Annex D to Section 2 of the Best Value Accounting Code of Practice);
- (b) the income received for the purchase of each type of service as listed;
- (c) the expenditure by the authority for the provision of each type of service as listed; and
- (d) the resulting surplus or deficit (if any) for each type of service as listed (the sum of which is the figure recorded at line 1.7.2).

1.7.3 Enter here the aggregate of the entries in lines 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 27(e) to (g) of Schedule 1 not forming part of the LSB, 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 entries in lines 1.1.7 and 1.7.3 which aggregates constitute the total of all expenditure within the LSB and falling within paragraph 27(e) to (g) of Schedule 1 not forming part of the LSB.

1.9 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 being the authority's total expenditure on schools in the financial year in question.

2. A general heading for notes 2.1 to 2.7 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 under the age of 5 who were not registered pupils in maintained 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⁽⁸⁾ (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⁽⁹⁾ (student support).

2.3.3 Enter here all expenditure under section 1(6) or 2 of the Education Act 1962 (discretionary grants) or under section 518 of the 1996 Act⁽¹⁰⁾, except where an allowance paid under section 518 is not supported by specific grant paid by the Secretary of State.

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 and the authority's contribution to the Connexions Service, where not already included in the LSB.

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

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

⁽⁸⁾ 1962 c. 12. This Act was repealed with transitional and saving provisions by the Teaching and Higher Education Act 1998 (c. 30).

⁽⁹⁾ 1998 c. 30.

⁽¹⁰⁾ Section 518 of the 1996 Act was substituted by section 129 of the 1998 Act.

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

4. Enter here all expenditure treated by the authority as expenditure of a capital nature charged to a revenue account of the authority as defined in section 41(2) of the Local Government and Housing Act 1989(11).

5. Enter here the aggregate for each column (a) to (h) of the amounts entered for the matters referred to in notes 3 and 4.

6a. Enter here the amounts of any special grants paid in accordance with section 88B of the Local Government Finance Act 1988 and any grants paid to the authority under conditions which imposed restrictions on the particular purposes of the authority for which they were to be used, which were, in both cases, appropriated to the ISB.

6b. Enter here the amount of the Education Budget Support Grant.

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.

| SS2 EDUCATION OUTTURN STATEMENT | | Table 2 - School-level information | | | | | | | | | | |
|--|-----------------------|------------------------------------|--|-------------------------|------------------------------|--|---------------------------|---|------------------------------------|---|-------------------------|--|
| YEAR 2001-02 | LEA | LEA No | | | | | E-Mail Address | | | | | |
| CONTACT | TEL. | Version No | | | | | Completion Date | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| School Name | DIES Reference Number | Planned Budget Share | In-Year Adjustments to Planned budget shares | Balance Brought Forward | Additional Contingency Funds | Revenue Resources allocated to School from Devolved Standards Fund | Other Central Heads (LSB) | Total LEA resources available To School | School Expenditure (Net of Income) | Unspent Allocations (earmarked resources) | Balance Carried Forward | Of which balance Committed for specific projects |
| | | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| PRIMARY SCHOOLS | | | | | | | | | | | | |
| Name | | | | | | | | | | | | |
| Name | | | | | | | | | | | | |
| Middle Deemed | | | | | | | | | | | | |
| Name | | | | | | | | | | | | |
| Name | | | | | | | | | | | | |
| Total Primary Schools (14) | | | | | | | | | | | | |
| SECONDARY SCHOOLS WITHOUT 6th FORMS | | | | | | | | | | | | |
| Name | | | | | | | | | | | | |
| Name | | | | | | | | | | | | |
| Middle Deemed | | | | | | | | | | | | |
| Name | | | | | | | | | | | | |
| Total Secondary Schools without 6th Forms (15) | | | | | | | | | | | | |
| SECONDARY SCHOOLS WITH 6th FORMS | | | | | | | | | | | | |
| Name | | | | | | | | | | | | |
| Name | | | | | | | | | | | | |
| Total Secondary Schools with 6th forms (16) | | | | | | | | | | | | |
| SPECIAL SCHOOLS | | | | | | | | | | | | |
| Name | | | | | | | | | | | | |
| Name | | | | | | | | | | | | |
| Total Special (17) | | | | | | | | | | | | |
| TOTALS FOR ALL SCHOOLS (18) | | | | | | | | | | | | |

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.

(11) 1989 c. 42.

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

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.

Where a school has opened, or closed, during the financial year include in an annex to the table a note of whether the school opened or closed and the date on which the school opened or closed.

(2) DfES Number—Enter in column (2), opposite the name of each school, that school's DfES 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 20 of the 2001 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 31 of the 2001 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—Devolved Standards Fund—Enter in column (7), opposite the name of each school, the amount of Standards Fund grant paid as revenue which was allocated to the school in cases where decisions about the spending of the grant were delegated to the governing body of the school.

(8) Additional Resources Allocated to Schools from Other Central Heads—Enter in column (8), 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 of falling within notes (6) or (7) above.

(9) Total LEA Resources Available to the School—Enter in column (9), opposite the name of each school, the total of the amounts entered in columns (3) to (8).

(10) School Expenditure, Net of Income—Enter in column (10), 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.

(11) Unspent Allocations (Earmarked Resources)—Enter in column (11) 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.

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

(12) Balance carried forward—Enter in column (12), opposite the name of each school, the amount in column (9) less the aggregate of the amounts in columns (10) and (11). A deficit must be treated as a negative number and shown in brackets.

(13) Balance carried forward for specific projects—Enter in column (13), opposite the name of each school, any amount included in column (12) which has been carried forward by the school for the specific purpose of contributing towards the cost of a capital project.

(14) Totals in respect of Primary Schools—Enter in these boxes in each of columns (3) to (13) the aggregate of the numbers entered in each of those columns in respect of primary schools.

(15) Totals in respect of Secondary Schools without Sixth Forms. Enter in these boxes in each of columns (3) to (13) the aggregate of the numbers in each of those columns in respect of secondary schools without sixth forms.

(16) Totals in respect of Secondary Schools with Sixth Forms. Enter in these boxes in each of columns (3) to (13) the aggregate of the numbers in each of those columns in respect of secondary schools with sixth forms.

(17) Totals in respect of Special Schools. Enter in these boxes in each of columns (3) to (13) the aggregate of the numbers in each of those columns in respect of special schools.

(18) Totals for all Schools. Enter in these boxes in each of columns (3) to (13) the aggregates of the numbers entered in each of those columns in accordance with notes (14) to (17).

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.

| SS2 EDUCATION OUTTURN STATEMENT | | | | | | | | | | | | | Table 3 - Education expenditure analysis | |
|--|--|--------------------------|----------------------------|------------------------|--------------------------------|------------------------|-----------------------------------|----------------------|---------------------------------|------------------------------------|-------------------------------|--------------|--|--|
| Year 2001-02 | | LEA | | | Version No | | | LEA No | | E-Mail Address | | | | |
| Contact | | Tel. | | | | | | Completion Date | | | | | | |
| EXPENDITURE (a) | Pre-primary Education (b) | Primary Education (c) | Secondary Education (d) | Special Schools (e) | Education Out of School (f) | Adult Education (g) | Other Continuing Education (h) | Youth Service (i) | Other Community Services (j) | Statutory/Regulatory Duties (k) | Other Support Services (l) | TOTAL (m) | Line No | |
| | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | | |
| EMPLOYEES | | | | | | | | | | | | | | |
| 1 | Teaching staff | | | | | | | | | | | | 1 | |
| 2 | Education support staff | | | | | | | | | | | | 2 | |
| 3 | Premises-related staff | | | | | | | | | | | | 3 | |
| 4 | Administrative and clerical staff | | | | | | | | | | | | 4 | |
| 5 | Other staff | | | | | | | | | | | | 5 | |
| 6 | PRC and Crombie payments | | | | | | | | | | | | 6 | |
| 7 | Mandatory PRC payments | | | | | | | | | | | | 7 | |
| 8 | Other indirect employee expenses | | | | | | | | | | | | 8 | |
| PREMISES RELATED EXPENDITURE | | | | | | | | | | | | | | |
| 9 | Repair and maintenance of buildings, fixed plant & grounds | | | | | | | | | | | | 9 | |
| 10 | Other premises-related expenditure | | | | | | | | | | | | 10 | |
| SUPPLIES AND SERVICES and TRANSPORT-RELATED EXPENDITURE | | | | | | | | | | | | | | |
| 11 | Educational equipment, furniture and materials | | | | | | | | | | | | 11 | |
| 12 | Other institutional expenditure | | | | | | | | | | | | 12 | |
| 13 | Home to school/college transport | | | | | | | | | | | | 13 | |
| THIRD PARTY PAYMENTS | | | | | | | | | | | | | | |
| 14 | Inter-authority recognition | | | | | | | | | | | | 14 | |
| 15 | Payments to LSC or HEFCE | | | | | | | | | | | | 15 | |
| 16 | Other services of the Authority | | | | | | | | | | | | 16 | |
| 17 | Other third party payments | | | | | | | | | | | | 17 | |
| TRANSFER PAYMENTS | | | | | | | | | | | | | | |
| 18 | Mandatory awards | | | | | | | | | | | | 18 | |
| 19 | Other Awards | | | | | | | | | | | | 19 | |
| 20 | Other transfer payments | | | | | | | | | | | | 20 | |
| 21 | Joint authority arrangements | | | | | | | | | | | | 21 | |
| 22 | GROSS EXPENDITURE before recharges (TOTAL LINES 1 TO 21) | | | | | | | | | | | | 22 | |
| 23 | TOTAL INCOME (brought forward from LINE 39) | | | | | | | | | | | | 23 | |
| 24 | NET CURRENT EXPENDITURE BEFORE RECHARGES (LINE 22 MINUS LINE 23) | | | | | | | | | | | | 24 | |
| RECHARGES OF MANAGEMENT AND SUPPORT SERVICES | | | | | | | | | | | | | | |
| 25 | Statutory/Regulatory Duties | | | | | | | | | (-) | | | 25 | |
| 26 | Other Support Services | | | | | | | | | (-) | | | 26 | |
| 27 | NET CURRENT EXPENDITURE after recharges (LINES 24.25 & 26) | | | | | | | | | | | | 27 | |

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

| INCOME | SCHOOLS | | | | | CONTINUING EDUCATION | | | | MANAGEMENT & SUPPORT | | TOTAL | Line Nos |
|--|---|-------------------|---------------------|-----------------|-------------------------|----------------------|----------------------------|---------------|--------------------------|-------------------------------|------------------------|-------|----------|
| | Pre-primary Education | Primary Education | Secondary Education | Special Schools | Education Out of School | Adult Education | Other Continuing Education | Youth Service | Other Community Services | Statutory / Regulatory Duties | Other Support Services | | |
| | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | | |
| GRANTS (OTHER THAN SPECIFIC GRANTS), REIMBURSEMENTS AND CONTRIBUTIONS | | | | | | | | | | | | | |
| 28 | Inter-authority recoupment | | | | | | | | | | | 28 | |
| 29 | Other grants, reimbursements and contributions (NOT government grants recorded at lines 42 and 43) | | | | | | | | | | | 29 | |
| RECEIPTS | | | | | | | | | | | | | |
| 30 | Sales | | | | | | | | | | | 30 | |
| 31 | Tuition fees and charges | | | | | | | | | | | 31 | |
| 32 | Learning and Skills Council - related work | | | | | | | | | | | 32 | |
| 33 | Transport-related parental contributions | | | | | | | | | | | 33 | |
| 34 | Other parental contributions | | | | | | | | | | | 34 | |
| 35 | Other fees and charges | | | | | | | | | | | 35 | |
| 36 | Income from schools for support services | | | | | | | | | | | 36 | |
| 37 | Rents and lettings | | | | | | | | | | | 37 | |
| 38 | Joint authority arrangements | | | | | | | | | | | 38 | |
| 39 | TOTAL INCOME (LINES 28 to 38) | | | | | | | | | | | 39 | |
| MEMORANDUM ITEMS RE REVENUE RESERVES | | | | | | | | | | | | | |
| 40 | Opening Balances held for schools with budget at 1/4/2001 | | | | | | | | | | | 40 | |
| 41 | Closing Balances held for schools with budget at 31/3/2002 | | | | | | | | | | | 41 | |
| MEMORANDUM ITEM RE GOVERNMENT GRANTS | | | | | | | | | | | | | |
| 42 | Government Grants Inside AEF | | | | | | | | | | | 42 | |
| 43 | Government Grants Outside AEF | | | | | | | | | | | 43 | |
| MEMORANDUM ITEMS RE CERTAIN EDUCATION SERVICES AND BUY-BACK | | | | | | | | | | | | | |
| 44 | School meals and milk - net expenditure | | | | | | | | | | | 44 | |
| INCOME | | | | | | | | | | | | | |
| 45 | Educational consultants - raising standards | | | | | | | | | | | 45 | |
| 46 | Financial, legal, personnel and computer services | | | | | | | | | | | 46 | |
| MEMORANDUM ITEM RE PUPILS WITH STATEMENTS | | | | | | | | | | | | | |
| 47 | Net expenditure on pupils with statements (Reported within LINES 1 to 38, excluding LINES 14 and 28) | | | | | | | | | | | 47 | |
| MEMORANDUM ITEMS RE NET EXPENDITURE ON UNDER-FIVES | | | | | | | | | | | | | |
| 48 | Nursery Schools | | | | | | | | | | | 48 | |
| 49 | Other Under-fives expenditure in COLUMN (b) | | | | | | | | | | | 49 | |
| 50 | Under-fives expenditure in COLUMN (c) - maintained primary | | | | | | | | | | | 50 | |
| 51 | Under-fives expenditure in COLUMN (e) - special | | | | | | | | | | | 51 | |
| 52 | Total net expenditure on under-fives (lines 48 - 52) | | | | | | | | | | | 52 | |
| MEMORANDUM ITEM RE CAPITAL CHARGES | | | | | | | | | | | | | |
| 53 | Capital Charges | | | | | | | | | | | 53 | |

NOTES TO PART 3—EDUCATION EXPENDITURE ANALYSIS

The numbered notes below refer to the item in the table bearing the corresponding number or letter. This table relates to revenue expenditure. Expenditure in respect of capital expenditure from revenue (CERA) should not appear in this table. If any figures differ significantly from the previous year's statement, an explanation must be provided in an annex.

Where an authority has 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 2001 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.

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

- (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 27, except subparagraph (k), and paragraphs 28, 30, 33 and 39 of Schedule 1.
- (l) Enter in column (l) expenditure deducted in accordance with paragraphs 3, 4, 9, 10, 11, 13, 14, 16, 17, 18, 19(a) to (e) and (h), 20(a) to (c), 21, 22, 26 and 44 of Schedule 1, and similar expenditure related to support for non-school activities, not directly charged to columns (b) and (g) to (j). The Authority's expenditure on traded services with schools may also be recorded in this column with associated income from schools for the provision of such services recorded at line 36.

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 the 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(12).

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(13).

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(14).

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 non-capital building works, including repairs and maintenance of buildings, and non-capital expenditure on 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 expenditure

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

(12) 1991 c. 49.

(13) S.I. 1975/1092.

(14) S.I. 1997/311; amended by S.I. 1998/2256; 1999/608 and 2000/664.

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

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 Learning and Skills Council⁽¹⁵⁾ and the Higher Education Funding Council (England) 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.

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 made under a joint arrangement with another authority or authorities (where another authority was the account holder or lead authority).

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.

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.

⁽¹⁵⁾ The Learning and Skills Council for England was established under section 1 of the Learning and Skills Act 2000 (c. 21).

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

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 Learning and Skills Council for provision of Adult Education.

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

Line 34. Enter here all income from parents towards the cost of board and lodging, clothing, footwear, the costs of camps and other similar contributions.

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 or authorities to support expenditure made under a joint arrangement with that other 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 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 carried forward by schools to the financial year 2002–03 less any deficits and give the total in column (m).

Memorandum item: government grants

Line 42. Enter here specific, special and supplementary grant income received by the authority in respect of revenue expenditure and which is within Aggregate External Finance (AEF).

Line 43. Enter here specific, special and supplementary grant income received by the authority in respect of revenue expenditure and which is not within Aggregate External Finance (AEF).

Memorandum items: Certain education services and buy-back

Line 44. 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 45. 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 46. Enter here in columns (c), (d) and (e) the payments to the authority for financial, legal, personnel and computer services, in column (l) the expenditure incurred by the authority on those

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

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 47. 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 48. 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, 37 and 44.

Line 49. Enter here in column (m) the 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, 37 and 44.

Line 50. Enter here in column (m) the net institutional expenditure on pupils who have not attained the age of five in primary schools being the relevant part of the aggregate of the amounts in column (c), lines 1 to 12 and 41 less the relevant part of the aggregate of the amounts in column (c) lines 29, 30, 35, 37, 40 and 44.

Line 51. Enter here in column (m) the net institutional expenditure on pupils who have not attained the age of five in special schools being the relevant part of the aggregate of the amounts in column (e), lines 1 to 12 and 41 less the relevant part of the aggregate of the amounts in column (e), lines 29, 30, 35, 37, 40 and 44.

Line 52. Enter here in column (m) the aggregate of the amounts in lines 48, 49, 50 and 51, being the authority's expenditure on pupils who have not attained the age of five.

Memorandum item: capital charges

Line 53. Enter here capital charges calculated in accordance with CIPFA's Best Value Accounting Code of Practice on depreciation and interest.

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 2001, 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.