

Status: This is the original version (as it was originally made).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

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Status: This is the original version (as it was originally made).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.

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⁽¹⁾.

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⁽²⁾.

(1) 1991 c. 49.

(2) S.I.1975/1092.

Status: This is the original version (as it was originally made).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

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(3).

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(4).

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.

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

(4) 1962 c. 12. This Act was repealed with transitional and saving provisions by the Teaching and Higher Education Act 1998 (c. 30).

Status: This is the original version (as it was originally made).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

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).

Status: This is the original version (as it was originally made).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

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.