

2005 No. 1386

EDUCATION, ENGLAND

**The Education (Outturn Statements) (England)
Regulations 2005**

<i>Made</i> - - - - -	<i>21st May 2005</i>
<i>Laid before Parliament</i>	<i>3rd June 2005</i>
<i>Coming into force</i> - -	<i>1st July 2005</i>

In exercise of the powers conferred upon the Secretary of State by sections 52(2), (3) and (4) and 138(7) of the School Standards and Framework Act 1998(a), the Secretary of State for Education and Skills hereby makes the following Regulations:

Citation, commencement and application

1.—(1) These Regulations may be cited as the Education (Outturn Statements) (England) Regulations 2005 and come into force on 1st July 2005.

(2) These Regulations apply only in relation to England and only in relation to the financial year beginning on 1st April 2004.

Interpretation

2.—(1) In these Regulations—

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

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

“the 2000 Act” means the Learning and Skills Act 2000(c);

“the 2002 Act” means the Education Act 2002(d);

“the 2003 (No. 2) Regulations” means the Financing of Maintained Schools (England) (No. 2) Regulations 2003(e);

“the 2004 Outturn Regulations” means the Education (Outturn Statements) (England) Regulations 2004(f);

“Academy” means an independent school funded by the Secretary of State under section 482 of the 1996 Act(g);

“AEF” means aggregate external finance;

“allocation formula” means the LEA’s formula under regulation 7 of the 2003 (No. 2) Regulations used to determine schools’ budget shares;

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

(a) 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). Paragraph (d) of subsection (2) of section 52 was inserted by the Education Act 2002 (c. 32).

(b) 1996 c. 56.

(c) 2000 c. 21.

(d) 2002 c. 32.

(e) S.I. 2003/3247.

(f) S.I. 2004/1279.

(g) Section 482 of the 1996 Act was substituted by section 65 of the 2002 Act.

“capital expenditure” means expenditure which the LEA propose to capitalise in their accounts in accordance with proper practices being those accounting practices—

- (i) which the LEA are required to follow by virtue of any enactment, or
- (ii) which so far as they are consistent with any such enactment are generally regarded whether by reference to any generally recognised public code or otherwise, as proper accounting practices to be followed in the keeping of the accounts of local authorities, either generally or of the description concerned(a);

“CERA” means capital expenditure which the LEA expect to charge to a revenue account of the LEA as defined in section 22 of the Local Government Act 2003(b);

“community facilities” means any facility or service provided by the governing body of a maintained school under section 27 of the 2002 Act;

“factor” means one of the factors or criteria taken into account in the allocation formula;

“FE” means further education;

“HE” means higher education;

“ICT” means information and communication technology;

“LEA” means a local education authority;

“maintained school” means a community, foundation or voluntary school, a community or foundation special school, or a maintained nursery school(c);

“NMSS” means non-maintained special school;

“nursery school” has the meaning given to this expression in section 6(1) of the 1996 Act(d);

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

“PRC” means premature retirement costs;

“primary school” has the meaning given to this expression in section 5(1) of the 1996 Act;

“school” means a maintained school;

“secondary school” has the meaning given to this expression in section 5(2) of the 1996 Act;

“SEN” means special educational needs;

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

“special school” has the meaning given to this expression in section 6(2) of the 1996 Act;

“SSG” means the grant known as the School Standards Grant, and is the sum of money paid under that name to the LEA by the Secretary of State under section 14 of the 2002 Act;

“Standards Fund balance” means any balance from a Standards Fund grant paid under section 14 of the 2002 Act;

“Standards Fund Grant” means the sum of money paid under that name to the LEA by the Secretary of State under section 14 of the 2002 Act;

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

“youth service” means services provided pursuant to the exercise of the LEA’s functions under section 15B(e) or section 508 of the 1996 Act or section 114 of the 2000 Act.

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

(a) “capital expenditure” is defined by section 16 of the Local Government Act 2003 (c. 26) and regulations 25 and 26 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (S.I. 2003/3146). “Proper practices” are defined in section 2 of that Act and regulation 61 of those Regulations.

(b) 2003 c. 26.

(c) This definition reflects subsection (1A) of section 45 of the 1998 Act which was inserted by paragraph 99 of Schedule 21 to the 2002 Act.

(d) Subsection (1) was amended by Schedule 7 paragraph 11 of the Education Act 1997 (1997 c. 44) and section 156(1) of the 2002 Act.

(e) Section 15B was inserted by paragraph 55 of Schedule 9 to the 2000 Act.

Revocation and saving

3.—(1) The 2004 Outturn Regulations are revoked.

(2) Notwithstanding paragraph (1) above, the 2004 Outturn Regulations continue to apply in relation to the financial year beginning on 1st April 2003.

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

4. An outturn statement is prepared in two parts—

- (a) Part 1 is in the form prescribed in Schedule 1 and contains information as to how the planned expenditure specified in the LEA's budget statement for the LEA as a whole for the financial year beginning on 1st April 2004 was actually incurred, or treated by the LEA as having been incurred, both by the schools maintained by the LEA and by the LEA, including expenditure on Academies;
- (b) Part 2 is in the form prescribed in Schedule 2 and contains information about the LEA's planned expenditure, the expenditure actually incurred, or treated by the LEA as having been incurred, and other resources allocated by the LEA, for each school for the financial year beginning on 1st April 2004.

Prescribed manner and time of publication of outturn statements

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

- (a) supplying a copy to the Secretary of State for Education and Skills; and
 - (b) making a copy available for inspection at all reasonable times and free of charge—
 - (i) at education offices of the LEA; and
 - (ii) on a website maintained by the LEA and accessible to the public.
- (2) An outturn statement must be published before 10th October 2005.
- (3) An outturn statement must be revised if the LEA discover any errors.
- (4) A revised outturn statement is subject to regulations 4, 5(1) and 5(3).

21st May 2005

Jacqui Smith
Minister of State
Department for Education and Skills

SCHEDULE 1

Regulation 4(a)

FORM OF PART 1 OF AN OUTTURN STATEMENT

Part 1 of an outturn statement is in the following form.

ISS2 EDUCATION OUTTURN STATEMENT
TABLE A

LEA Name	LEA No
Version	Completion date
Email	

	EXPENDITURE			Total
	Nursery Schools (b)	Primary Schools (c)	Secondary Schools (d)	
1 Teaching staff (E01)				sum cds (b) to (d)
2 Supply teaching staff (E02)				sum cds (b) to (d)
3 TOTAL TEACHING STAFF	= line 1 + line 2	= line 1 + line 2	= line 1 + line 2	sum cds (b) to (d) (Carry forward to column (g) of main table)
4 EDUCATION SUPPORT STAFF (E03)				sum cds (b) to (d) (Carry forward to column (h) of main table)
OTHER EMPLOYEE COSTS				
5 Premises staff (E04)				sum cds (b) to (d)
6 Administrative & clerical staff (E05)				sum cds (b) to (d)
7 Catering Staff (E06)				sum cds (b) to (d)
8 Cost of other staff (E07)				sum cds (b) to (d)
9 Indirect employee expenses (E08)				sum cds (b) to (d)
10 Development and training (E09)				sum cds (b) to (d)
11 Supply teacher insurance (E10)				sum cds (b) to (d)
12 Staff related insurance (E11)				sum cds (b) to (d)
13 TOTAL OTHER EMPLOYEE COSTS	= sum of line 5 to line 12	= sum of line 5 to line 12	= sum of line 5 to line 12	sum cds (b) to (d) (Carry forward to column (i) of main table)
RUNNING EXPENSES				
14 Building maintenance and improvement (E12)				sum cds (b) to (d)
15 Grounds maintenance and improvement (E13)				sum cds (b) to (d)
16 Cleaning and catering (E14)				sum cds (b) to (d)
17 Water and sewerage (E15)				sum cds (b) to (d)
18 Energy (E16)				sum cds (b) to (d)
19 Rates (E17)				sum cds (b) to (d)
20 Other occupation costs (E18)				sum cds (b) to (d)
21 Learning resources (not ICT) (E19)				sum cds (b) to (d)
22 ICT learning resource (E20)				sum cds (b) to (d)
23 Examination fees (E21)				sum cds (b) to (d)
24 Administrative supplies (E22)				sum cds (b) to (d)
25 Other insurance premiums (E23)				sum cds (b) to (d)
26 Special facilities (E24)				sum cds (b) to (d)
27 Catering supplies (E25)				sum cds (b) to (d)
28 Agency supply teaching staff (E26)				sum cds (b) to (d)
29 Bought in professional services - curriculum (E27)				sum cds (b) to (d)
30 Bought in professional services - other (E28)				sum cds (b) to (d)
31 Loan interest (E29)				sum cds (b) to (d)
32 TOTAL RUNNING EXPENSES	= sum of line 14 to line 31	= sum of line 14 to line 31	= sum of line 14 to line 31	sum cds (b) to (d) (Carry forward to column (j) of main table)
33 TOTAL GROSS EXPENDITURE	= line 3 + line 4 + line 13 + line 32	= line 3 + line 4 + line 13 + line 32	= line 3 + line 4 + line 13 + line 32	sum cds (b) to (d) (Carry forward to column (k) of main table)

SPENDING BY LEA (EXCLUDING DELEGATED OR DEVOLVED FUNDING)

61	Nursery Schools	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
62	Primary Schools	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
63	Secondary Schools	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
64	Special Schools	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)

65	Pupil Support	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
66	Private/voluntary/independent fees for education for Under 5s (Not NIMSS)	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
67	Independent/Non-Maintained schools fees	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
68	Education out of school	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
69	Home to school transport SEN transport expenditure	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
70	Home to school transport other home to school transport expenditure	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
71	Home to college transport SEN transport expenditure	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
72	Home to college transport other home to college transport expenditure	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
73	School Meals/Milk	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
74	Central Administration	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
75	PRC: Redundancy, Existing Early Retirement and Pension liabilities costs	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
76	Other Support Services	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
77	Teacher Development	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
78	HEFE courses run on behalf of the authority	= col (g) + col (h) + col (i) + col (j)	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
79	SUB-TOTAL (lines 61 to 78)	= sum of line 61 to line 78	= sum of line 61 to line 78	= sum of line 61 to line 78

80	Youth Services	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
81	Student Support/including Mandatory awards	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
82	Other Community Services	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
83	Adult and Community Learning	= col (k) + col (l)	= col (m) + col (n) + col (o) + col (p)
84	SUB-TOTAL (lines 81 to 83)	= sum of line 81 to line 83	= sum of line 81 to line 83

85	TOTAL SPENDING BY LEA (lines 79 & 84)	= line 77 + line 82	= line 77 + line 82	= sum of line 61 to line 84
86	TOTAL EDUCATION SPENDING (lines 61 and 84)	= line 60 + line 83	= line 60 + line 83	= sum of line 61 to line 84
87	Capital Expenditure from Revenue (CEAR) (LEA)	= line 51 + line 84	= sum of line 81 to line 84	= sum of line 81 to line 84
88	Capital Expenditure from Revenue (CEAR) (Youth & Community)	= line 51 + line 84	= sum of line 81 to line 84	= sum of line 81 to line 84
89	TOTAL EDUCATION SPENDING (lines 51, 86 to 88) including CEAR	= line 51 + line 86 + line 88	= sum of line 51 to line 88	= sum of line 51 to line 88

S52 EDUCATION OUTTURN STATEMENT		LEA		LEA No	
Year 2004-2005		Contact		Email	
Annex to Table A: Youth Service		Tel No		Version	
				Completion date	

YOUTH SERVICE (NET)	LEA Direct Spend	Contracted with Voluntary Organisations	Contracted with Other Organisations	Voluntary Organisations Grant Aid	TOTAL
Management					
Full Time					
Part Time					
Youth Workers					
Full Time					
Part Time					
Support Staff					
Full Time					
Part Time					
Staff Training					
Non-Staff Costs					
Total Running Costs (Table A line 80 Net)					
Capital (Table A					
Youth Service line 88					
Net amount)					
YOUTH SERVICE TOTAL					

SCHEDULE 2

Regulation 4(b)

FORM OF PART 2 OF AN OUTTURN STATEMENT

Part 2 of an outturn statement is in the following form.

S52 EDUCATION OUTTURN STATEMENT
Year 2004-2005
TABLE B

LEA	Contact	Email	Version	Completion date	LEA No
	Tel No				

School Name	DIES Reference Number (2)	Balance Brought Forward (3)	Planned Budget Share (4)	£ (4)	Delegated Funds (including SSG and LSC funding) [001 to 002] (5)	£ (5)	SEN Funding (including some Standards Fund) [003 and Minority Ethnic Pupils [004] (6)	£ (6)	Standards Fund residue (not included in (6)) [005] (7)	£ (7)	Other Government Grants [006] (8)	£ (8)	Income generated by schools [007 to 113] (9)	£ (9)	Total resources available to school (sum of 3 + (5 to 9)) (10)	£ (10)	School Expenditure [E01 to E29] Does not include income or CERA or CERA (11)	£ (11)	CERA Expenditure [E30] (12)	£ (12)	Committed Revenue Balance [E01]. (13)	£ (13)	Uncommitted Revenue Balance [E02] (14)	£ (14)
NURSERY SCHOOLS (1)																								
Name																								
Name																								
Name																								
Name																								
Name																								
Name																								
Total Nursery Schools (15)																								
PRIMARY SCHOOLS																								
Name																								
Name																								
Name																								
Middle Deemed																								
Name																								
Name																								
Name																								
Total Primary Schools (16)																								
SECONDARY SCHOOLS																								
Name																								
Name																								
Name																								
Middle Deemed																								
Name																								
Total Secondary Schools (17)																								
SPECIAL SCHOOLS																								
Name																								
Name																								
Name																								
Total Special (18)																								
TOTALS FOR ALL SCHOOLS (19)																								

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 under section 52(2) of the School Standards and Framework Act 1998, for the financial year beginning on 1st April 2004. 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.

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