

APPRENTICESHIPS, SKILLS, CHILDREN AND LEARNING ACT 2009

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 12: Miscellaneous

Information about local authority expenditure

Section 251: Information about planned and actual expenditure

850. *Subsections (1) and (2)* enable the Secretary of State to direct a local authority to provide information about its planned and actual expenditure on its education and its children's social services functions and about "accountable resources" held, received or expended by any person in relation to a school maintained by the authority. "Accountable resources" are defined in section 252(4).
851. *Subsections (3) to (5)* respectively provide that the information must be provided in accordance with the direction, the direction may specify the period to which the information relates; the form and manner in which the information is to be provided; the persons to whom the information is to be provided; and requirements for the publication of this information; and, where a direction requires information to be provided to a person other than the Secretary of State, it may also require that person to make that information available for inspection in accordance with the direction.
852. The purpose of the financial statements is to provide schools, parents and other interested bodies such as the Local Government Association and CIPFA, for example, with details about local authority funding and expenditure on schools and children's social services. The Government sees it as important that finance data is available to help inform debate and planning about differing levels of expenditure between local authorities. The information informs policy making in the Department for Children, Schools and Families as well as providing information to Parliament in its role of monitoring that Department's accountability for public funds.