

EXPLANATORY MEMORANDUM TO
THE EDUCATION (OUTTURN STATEMENTS) (ENGLAND) REGULATIONS 2008
2008 No. 1575

1. This explanatory memorandum has been prepared by the Department for Children Schools and Families and is laid before Parliament by Command of Her Majesty.

This memorandum contains information for the Joint Committee on Statutory Instruments and the House of Lords Merits Committee.

2. Description

2.1 Section 52 of the School Standards and Framework Act 1998 imposes an obligation upon Local Authorities (LAs) to prepare outturn statements after the end of each financial year. The statements set out information relating to the following matters-

(a) expenditure actually incurred, or treated by the LA as having been incurred by them, in that financial year;

(b) any other resources allocated by the LA in the year to schools maintained by them during any part of that year; and

(c) accountable resources held, received or expended in that year by any person in relation to a school maintained by the LA. (Accountable resources means resources not provided by the LA which governing bodies have an obligation to keep account of under section 44 of the Education Act 2002.)

2.2 The Education (Outturn Statements) (England) Regulations 2008 prescribe the form of the statement and the manner of its publication. Copies of outturn statements must be sent to the governing body and head teacher of each school maintained by the LA. These regulations are made annually, and impose a requirement upon LAs to supply a copy of their outturn statement to the Secretary of State.

3. Matters of special interest to the Joint Committee on Statutory Instruments

3.1 None

4. Legislative Background

4.1 The Education (Outturn Statements) (England) Regulations 2008 are made under section 52(2), (2B), and (3) and section 138(7) of the Schools Standards and Framework Act 1998. The annual updating of these instruments enables additions and changes to be made to the tables set out in the Schedules.

5. Territorial Extent and Application

5.1 These regulations apply to England.

6. European Convention on Human Rights

6.1 As the instrument is subject to negative resolution procedure and does not amend primary legislation, no statement is required.

7. Policy background

7.1 The parent Act sets out the budgetary framework for schools maintained by local authorities. The policy objective in making these regulations is to ensure that LAs provide particular information to maintained schools, the Secretary of State and the public about their expenditure during the previous financial year. The publishing of this statement enables a comparison to be made between actual expenditure and planned expenditure (a statement of which they are required to publish before the beginning of the financial year). The schedules to the regulations comprise tables which set out in detail the information required. Because this changes from year to year, the regulations are made annually.

7.2 There are minimal changes to the 2008 Regulations. None of the changes implemented by these regulations are politically or legally contentious. The changes include a revised table in Schedule 1 entitled 'Summary Table - Reconciliation of the Dedicated Schools Grant/Budget and Outturn'. This table captures information relating to the spend of the Dedicated Schools Grant and it has been amended to map the section 52 budget statement 2007-08 with the section 52 outturn statement 2007-08.

7.3 Changes have also been made to the School Level Information Table in Schedule 3 relating to the separation of the 2006-07 Balance brought forward column. For 2007-08, this has been split into two to reflect the changes made to the consistent financial reporting framework. The two columns for 2007-08 are now Column (3) Opening Pupil Focussed Revenue Balance (OB01) (2006-07) carried forward), and Column (4) Opening Community Focussed Extended School Revenue Balance (OB02) (2006-07).

7.4 Consultation on the proposed changes to the regulations and accompanying guidance was undertaken with Directors of Children's Services and their education finance officers between 14 March and 18 April. Included in the consultation were local government associations. There has been no media attention.

7.5 No responses were received to the consultation.

8. Impact

8.1 These regulations replace similar regulations relating to the previous year, with few changes. Therefore the impact on the public sector is minimal and no impact assessment has been conducted.

9. Contact

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