



Direction under section 251 of the Apprenticeships, Skills, Children and Learning Act 2009

This direction covers the form, content and publication of information about actual expenditure by all local authorities in England, in connection with their education functions and their children's and young people's functions, for the period 1 April 2019 to 31 March 2020.

The Secretary of State for the Department for Education (DfE) makes the following direction in exercise of the power conferred upon him by section 251 of the Apprenticeships, Skills, Children and Learning Act 2009:

That all Local Authorities (LAs) in England prepare and submit a statement (outturn statement) containing financial information about how much the LA has spent on their:

- schools budget
- de-delegated items
- high needs budget
- central provision within the schools budget
- children's and young people's services

This is so that meaningful comparisons of the expenditure may be made between all LAs.

All outturn statements must be prepared in a common format. LAs must upload their outturn statements for the period to DfE via the department's COLLECT system by 28 August 2020.

The outturn statement must be published and presented in 2 parts for the prescribed period.

The tables should appear on the LA's website in the following order:

1. Table A – LA level and high needs information
2. Table A1 – Children's and young people's services

The LA's outturn statement must be made available as follows:

- to every school maintained by the LA—the LA must provide a hard copy of the outturn statement, including Tables A and A1 to the governing body and headteacher of each school in the unlikely event they do not have access to the internet
- to the general public—the LA must make a copy of the whole outturn statement including a copy of Tables A and A1 for inspection by parents and others in the community at all reasonable times and free of charge
- on a website—the LA must make a copy of the whole outturn statement including a copy of Tables A and A1 available on a website maintained by the LA and accessible by the public

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