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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 social services functions, for the period 1 April 2014 to 31 March 2015.

The Secretary of State for the Department for Education 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, early years budget, central provision within the schools budget and children and young people's services

So that meaningful comparisons of the expenditure may be made among LAs, all outturn statements must be prepared in a common format.

LAs must submit their outturn statement for the 2014-15 period to the Department for Education via the Department's Centralised On-Line for Learning, Education, Children and Teachers (COLLECT) system, by 25 August 2015.

The Outturn Statement must be published and presented in two parts for the prescribed period. The tables should appear on the authority's website in the following order:

- Table A LA level information
- Table A1 Children's and Young People's Services

The LA's outturn statement must be made available:

- to every school, including nursery schools, maintained by the authority: the
 authority must provide a hard copy of each outturn statement to the governing body
 and head teacher of each school maintained by them if in the unlikely event they do
 not have access to the internet
- to those private, voluntary and independent provides (PVI providers) who are funded to provide free early years provision to 3 and 4 year old: the authority must show how they can access a copy of the outturn statement

- to the general public: the authority must make a copy of the whole statement available at the education offices of the LA (where a copy must be available for inspection by parents and others in the community at all reasonable times and free of charge)
- **on a website:** the authority must make a copy of the whole statement available on a website which is maintained by the authority and accessible by the public

Dugald Sandeman

Deputy Director, Education Funding Agency