

**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 2020 to 31t March 2021

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, central provision within the schools budget and children’s and young people’s services.

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 the Department for Education via the Department’s COLLECT (Centralised On-Line for Learning, Education, Children and Teachers) system by 3 September 2021.

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:

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 head teacher of each school if in the unlikely event they do not have access to the internet;
* **to the general public:** The authority 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; and
* **on a website:** the authority must make a copy of the whole Outturn statement including a copy of Tables A and A1 available on a website maintained by the authority and accessible by the public.

Mahmood Ahmed

**Deputy director**

**Funding Directorate**  
**ESFA**

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