

# **General Fund Revenue Account Outturn 2011-12**

## **Guidance notes for completing form RO1: EDUCATION SERVICES**

*These notes should be read in conjunction with RO General Guidance 2011-12  
and CIPFA's Service Reporting Code of Practice (SeRCOP) 2011-12.*

## SPECIFIC LINE GUIDANCE FOR COMPLETING FORM RO1: EDUCATION SERVICES 2011-12

*These notes should be read in conjunction with RO General Guidance 2011-12 and CIPFA's Service Reporting Code of Practice (SeRCOP) 2011-12, noting the RO1 is exclusive of all general and specific grants – see RS & RG guidance.*

These notes list what to include within each line. *Exclusions are in italics.*  
All lines in bold equate to SeRCOP service divisions or subdivisions.

No negative entries are expected anywhere on this form, except in columns 7 & 9.

### Lines 10 to 40      Schools

Include expenditure supported by the Dedicated Schools Grant and Pupil Premium Grant, gross of grant income – *record actual grant income on **RG lines 102 and 103** respectively.*

First and middle schools should be classified as either primary or secondary on the basis of the relevant deeming order.

Furthermore, below is a short guidance on the treatment of Dedicated Schools Grant (DSG) and Academies recoupment in the RO1 and RG forms:

- The LEAs are asked to provide 'Dedicated Schools Grant' figures net of financing for Academies on the RG form.
- In addition Academy expenditure should not be reported on the RO1 form.
- If a maintained school became an Academy in 2011-12 all related financing and expenditure should be included on the Revenue Outturn to cover the period up until the point it became an Academy.

### **Line 10      Early Years**

- **Delegated nursery school budgets**
- **Grants devolved to nursery schools** – gross expenditure
- **LEA / corporate expenditure attributable to early years provisions**
- **Children's centres**
- **Private, voluntary and independent providers**

### **Line 20      Primary schools** – including nursery classes in primary schools.

- **Delegated primary school budgets**
- **Grants devolved to primary schools** – gross expenditure
- **LEA / corporate expenditure attributable to primary schools**

### **Line 30      Secondary schools**

Include special education units attached to secondary schools.

*Record expenditure gross of income from the YPLA grant for sixth forms, which should be recorded only on **RG line 716**.*

- **Delegated secondary school budgets**
- **Grants devolved to secondary schools – gross expenditure**
- **LEA / corporate expenditure attributable to secondary schools**

#### **Line 40      Special schools**

- **Delegated special school budgets**
- **Grants devolved to special schools – gross expenditure**
- **LEA / corporate expenditure attributable to special schools**

*Record special education units attached to primary/secondary schools on **lines 20 & 30**.*

### **Group 50      Services to Young People**

#### **Line 51      Adult and Community Learning**

*Record expenditure gross of income from the BIS grant for Adult Education, which should be recorded only on **RG line 715**.*

- Adult education, which includes:
  - Vocational training;
  - Non-statutory careers services;
  - Adult education advisors;
  - Lifelong learning programme.
- Community education, which includes:
  - Hire of schools premises for community groups;
  - Contributions by LEA to leisure centres;
  - Contributions to the Duke of Edinburgh Award.
- Family learning

#### **Line 52      Other services to young people**

- Include positive activities for young people
- Youth Services which include:
  - Youth centres (residential and non-residential);
  - Development work and workers;
  - Advisors and youth leaders;
  - Youth employment projects undertaken by the LEA.
- Connexions
- Student Support, which includes:
  - Discretionary awards – which includes any residual mandatory awards made under the Education Act to higher education students. Any grant income should be reported in 'other grants outside AEF' (RG line 798)
  - Administration of both mandatory and discretionary awards;
  - student support under new arrangements, including assessment of entitlement of loans

## **Group 60      Other School-related Education Functions**

### **Line 61      Special Education**

- Education Psychology Services
- Special Education Needs (SEN) administration
- Assessment and Co-ordination
- Therapies and other health-related services
- Parent partnership
- Guidance and monitoring of SEN provision

### **Line 62      Learner Support**

- Excluded pupils
- Pupil support
- Home to school and post-16 provision transport - *For school crossing patrols and other safe routes, see **RO2 line 54**.*
- Education welfare service and school improvement

### **Line 63      Access**

- Asset Management
- Supply of school places
- Music Services
- Visual and performing arts (other than music)
- Outdoor education including environmental and field studies (not including sports)

### **Line 64      Local authority education functions**

- Statutory/regulatory duties
- Premature retirement costs/redundancy costs
- Existing early retirement costs
- Residual pension liability
- Joint use arrangements
- Insurance and monitoring national curriculum assessment

### **Line 90      Total Education Services**

The sum of groups 10 to 60 is calculated and transferred automatically to **RS line 190**.

### **Management and support services for education services**

*These services must either be allocated directly, or apportioned and recharged to the individual service lines above, in accordance with **SeRCOP Section 3 / England, Page 138**. The gross cost and its allocation/apportionment should also be included on **RO6 line 489** and its memorandum box.*