

FOREWORD

This booklet has been prepared to provide Principals, Boards of Governors, Board Officers and other interested parties with additional information to that already provided in the annual Outturn Statement booklet. The figures quoted in this document relate to schools' delegated budgets and expenditure for 2008/09.

There are some minor differences between the figures quoted and those in the Outturn Statement. These are due mainly to the effects of schools closing during the year and also to differing methods of calculation in specific areas.

For example, cleaners' wages have been included in cleaning costs rather than non-teaching staff to allow more equitable comparisons between schools where contract cleaners are employed and those with their own staff.

The figures can, nevertheless, be reconciled to the Outturn Statement and the **Outturn Statement remains the definitive document.**

The information is presented in ascending order of enrolments within each sector and consists of 3 main types of report.

1 Accrual Expenditure Summary - The budget is stated as well as the actual expenditure analysed over a number of main headings.

2 Percentage Cost Summary -

- (a) The budget: Consisting of 2007/08 carry over 2008/09 funding
- (b) Expenditure: Annual spend analysed under main headings and expressed as a percentage of total net expenditure.
- (c) Next year carry forward: The difference between a and b.

3 Cost Per Pupil Summary -

- (a) The budget: As at 2a.
- (b) Expenditure: Annual spend analysed under main headings and expressed in terms of cost per pupil.
- (c) Next year carry forward: The difference between a and b.