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Guidance

Local authorities: grant return and use of funds statements 2015 to 2016

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Introduction

The Education Funding Agency (EFA) funded local authorities (LAs) for the financial year 1 April 2015 to 31 March 2016 to provide learning to young people in England. For learners over the age of 16, LAs are required to upload a Chief Financial Officer (CFO) signed grant return and use of funds statement to the EFA's Information Exchange. This requirement is specified in the [Joint Audit Code of Practice](#) (JACOP) between LAs and the EFA and Skills Funding Agency (SFA). This guide explains how to complete and submit these returns.

Guide to completing your grant return and use of funds statement

There are two forms to complete:

- the grant return at annex 1
- the use of funds statement detailing the funds paid to the LA by EFA at annex 2

The CFO must certify the grant return and the use of funds statement.

Annex 1: Grant return

- within the 'Exceptions' section of annex 1, please confirm whether there have been any exceptions by selecting 'Yes' or 'No'
- if 'Yes', please provide details of the exception(s); this should detail the funding streams, providers' names, values of funding affected including reasons for the exception and any other relevant information

Annex 2: Use of funds statement

- the statement will be populated with details of the payments made by EFA to LAs: the LA should complete the 'Local Authority Received Total' with the actual amounts received from EFA
- if the figures do not reconcile with the EFA prepopulated figures, the difference should be explained in the 'Explanation of Variance (1)' column
- the LA should also complete the 'Authority Transfer of Funds' column with the amounts paid to LA controlled learning providers and maintained school sixth forms - any instances where the amount has not been transferred in full should be explained in the 'Explanation of Variance (2)' column

Please do not alter the wording of the grant return or the figures included in the use of funds statement instead add any extra narrative you wish to include within the 'Additional Comments' box on the use of funds statement. There is no requirement for the grant return and use of funds statement to be audited, but the return may be subject to review by LA external auditors, at their discretion.

Submit your grant return and use of funds statement


Your LA grant return and use of funds statement for the 2015 to 2016 financial year has been uploaded to EFA Information Exchange via Secure Access. The LA grant return and use of funds statement is saved in the Document Exchange, Local Authority (xxx) 'finance and payments' folder under AY 2015 to 2016. (Please ignore the heading AY in the 'finance and payments' folder this document relates to the financial year).

You can access Document Exchange by logging into [EFA Information Exchange](#), and choosing the Document Exchange tab at the top of the page.

Please submit your CFO signed LA grant return and use of funds statement to us by uploading it to Document Exchange by 24 October 2016. Save the file to your local network with the same file name and file type xlsx. Please print your LA grant return and use of funds statement, physically sign it and scan it as a PDF and upload both, the CFO signed PDF version and the excel version to the 'finance and payments' folder under AY 2015 to 2016 in Document Exchange.

To upload your LA grant return and use of funds statement you should navigate to the 'finance and payments' folder under AY 2015 to 2016. You will then need to select 'actions', then 'upload content'. Once your return has been selected you will need to select 'stage 2 grant return' as the document purpose when prompted. It is important 'stage 2 grant return' and not 'stage 2 use of funds statement' is selected as the document purpose when uploading your return.

Please note: The EFA populates a national spreadsheet direct from this return. Therefore, we request that you do not amend the format or include links, to facilitate our data input and validation.

If you have any questions about your LA grant return and use of funds statement, please use our [online enquiry form](#) .

For support and guidance about EFA Information Exchange, please visit our [support page](#).

Scope

The payments made by EFA to LAs within the scope of this return are for 16-


18 provision in LA controlled providers and maintained schools with sixth forms, together with any funding provided for 14-19 partnerships. Vulnerable bursary funding is also within scope. LAs are the assurance lead for these organisations and are therefore responsible for the assurance of these funds.

Under JACOP, LAs are also responsible for the assurance of other funds paid to LA controlled providers and schools with sixth forms.

There are a small number of LAs who have collaborated to operate shared service arrangements for the payment and financial performance management of providers. For these arrangements, it is expected that the CFO of the host authority for the shared service will sign the returns on behalf of all the authorities for which the service is provided. However, which CFO signs the return is for the relevant LA to decide.

EFA has produced [financial management and assurance guidance](#) to assist LAs in obtaining assurance over funding paid to them, which includes guidance for financial assurance on funding relating to [local authority-maintained institutions with sixth forms](#) and [16 to 19 Bursary Funds](#).

Additional information

If you require further information on the updated process, please contact us using the [enquiry form](#) .

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