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Guide to completing local authorities' stage 1 grant returns and use of funds statements 2014 to 2015

Updated 17 March 2015

Contents

1. Introduction
2. How to submit your returns
3. Background
4. Additional information

Introduction

1.

The Education Funding Agency (EFA) funded local authorities for the financial year 1 April 2014 to 31 March 2015 to deliver learning to young people in England. For learners over the age of 16 local authority chief financial officers are required to make a two-stage grant return and use of funds statement in respect of the EFA funds and a use of funds statement in respect of funds received from the Skills Funding Agency (SFA). This requirement is specified in part 1 of the [Joint Audit Code of Practice \(JACOP\)](#) between local authorities, EFA and SFA. This guide covers the requirements for EFA and SFA.

The grant return and use of funds statement process is in two stages: the first-stage templates are annexed to this guide and require only a general statement of assurance for the period covered. EFA and SFA will use the assurances provided to prepare financial statements for the 2014 to 2015 financial year.

The local authority should certify both templates and return them to EFA by 30 April 2015.

Local authorities will need to complete a second, more detailed grant return by 31 October 2015. We will publish guidance on this later in the year and will issue it to each local authority in September 2015. This will require positive confirmation of the amounts paid to and the use of funds by local authorities. EFA will also look to align the 16 to 19 grant return and the dedicated schools grant (DSG) return for future years.

How to submit your returns

2.

You should return signed PDF copies of the first-stage return to EFA at externalassurance.EFA@education.gsi.gov.uk by 30 April 2015. You will need to complete both annexes.

- 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 exceptions. This should detail the funding streams and values of funding affected plus any other relevant information.
- Within the Exceptions section of annex 2, delete the paragraph that does not apply.

3.

Background

The payments made by EFA to local authorities within the scope of this return are for 16 to 18 provision in local authority controlled providers and maintained schools with sixth forms, together with any funding provided for 14 to 19 partnerships. Local authorities are the assurance lead for these organisations and are therefore responsible for the assurance of these funds.

Under JACOP, local authorities are also responsible for the assurance of other funds paid to local authority controlled providers and schools with sixth forms, including any funding received from the Higher Education Funding Council for England (HEFCE) and SFA. Funding received from the European Social Fund via SFA is outside the scope of these provisions.

EFA has produced an [assurance approach](#) to assist local authorities in obtaining assurance over funding paid to them through the [16 to 19 Bursary Fund](#), which provides financial support for young people to help them

participate in education and training. EFA will publish guidance on school sixth form assurance later in the year.

SFA requires only a general statement of assurance for the period covered by this use of funds statement; there is no second-stage return. Local authority chief financial officers can view their authority's [funding allocations from SFA](#) for the 2015 to 2016 academic year.

4.

Additional information

If the local authority chief financial officer is, for any reason, unable to make the required certifications or meet the deadline, they should notify EFA as soon as possible and provide details of the reason.

If, after reading this guide, you need further information on this process, please email EFA using the email address at the end of this guide, marking your email for the attention of Melanie Grimwood and/or Gina Truong.

EFA Risk Analysis Division

Email

[externalassurance.EFA@education.g](mailto:externalassurance.EFA@education.gov.uk)

si.gov.uk

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