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STATUTORY INSTRUMENTS

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**1998 No. 1759**

**Education (Northern Ireland) Order 1998**

**PART VII**

**FINANCING OF SCHOOLS**

**CHAPTER I**

**FINANCING OF SCHOOLS BY BOARDS**

*Information*

**Publication of schemes**

**65.** A scheme shall be published in such manner as may be prescribed—

- (a) on its coming into operation; and
- (b) on such subsequent occasions as may be prescribed.

**Publication of financial statements**

**66.**—(1) This Article applies where a board's financial provision for relevant schools is subject to regulation by a scheme.

(2) Before the beginning of each financial year the board shall prepare a statement of the financial provision it plans to make in that year for relevant schools.

(3) The statement shall contain the following particulars in relation to the financial year in question—

- (a) the amount of the general schools budget of the board for that year (as initially determined for the purposes of the scheme);
- (b) the amount of the board's aggregated budget for that year under the scheme (as so determined);
- (c) such particulars as the Department may direct of amounts deducted in respect of excepted heads or items of expenditure in arriving at the amount specified in the statement by virtue of sub-paragraph (b);
- (d) such particulars of the allocation formula under the scheme as the Department may direct;
- (e) in the case of each school required to be covered by the scheme in that year, the planned expenditure per pupil arising from the division of the school's budget share (as so determined) by the initial pupil number;
- (f) such further information with respect to the financial provision the board plans to make in that year for relevant schools as the Department may direct.

(4) In paragraph (3)(e) “the initial pupil number” means, in relation to a financial year, the number of pupils at the school in question required under the scheme to be used in applying the allocation formula under the scheme for initial determination of the school’s budget share for that year.

(5) After the end of each financial year the board shall prepare a statement containing such information with respect to—

- (a) expenditure actually incurred in that year for the purposes of all schools required to be covered by the scheme; and
- (b) expenditure so incurred which was incurred, or is treated by the board as having been incurred, for the purposes of each such school, as the Department may direct.

(6) A statement under this Article shall be prepared in such form, and published in such manner and at such times, as the Department may direct.

(7) The board shall furnish—

- (a) the Board of Governors of each school required to be covered by the scheme in any financial year; and
- (b) if any of those schools is a Catholic maintained school, the Council for Catholic Maintained Schools, with a copy of each statement prepared by the board under this Article in relation to that year.

(8) A Board of Governors shall secure that a copy of any statement furnished to it under this Article is available for inspection (at all reasonable times and free of charge) at the school.

**Financial statements in respect of special schools not covered by statements under Article 66**

67.—(1) Before the beginning of each financial year a board shall prepare a statement of the financial provision initially planned by the board in respect of that financial year for any special schools under the management of, or maintained by, the board, other than special schools in respect of which, by virtue of any provision made by regulations under Article 59, any information is required to be included in a statement prepared by the board in respect of that year under Article 66.

(2) A statement under paragraph (1) shall contain such information as the Department may direct.

(3) After the end of each financial year in respect of which a board is required to prepare a statement under paragraph (1), the board shall prepare a statement containing such information with respect to—

- (a) expenditure actually incurred in that year for the purposes of all schools required to be covered by the statement under paragraph (1); and
- (b) expenditure so incurred which was incurred, or is treated by the board as having been incurred, for the purposes of each such school, as the Department may direct.

(4) A statement prepared under this Article shall be prepared in such form, and published in such manner and at such times, as the Department may direct.

(5) The board shall furnish—

- (a) the Board of Governors of any school required to be covered by a statement prepared under paragraph (1) in respect of any financial year; and
- (b) if any of those schools is a Catholic maintained school, the Council for Catholic Maintained Schools, with a copy of each statement prepared by the board under this Article in relation to that year.

(6) A Board of Governors shall secure that a copy of any statement furnished to it under this Article is available for inspection (at all reasonable times and free of charge) at the school.