
STATUTORY INSTRUMENTS

1994 No. 323

EDUCATION, ENGLAND AND WALES

**The Education (School Financial Statements)
(Prescribed Particulars etc.) Regulations 1994**

<i>Made</i>	- - - -	<i>15th February 1994</i>
<i>Laid before Parliament</i>		<i>16th February 1994</i>
<i>Coming into force</i>	- -	<i>1st March 1994</i>

In exercise of the powers conferred by sections 42(4) and (6) to (8) and 232(5) of the Education Reform Act 1988(1), the Secretary of State for Education, as respects England, and the Secretary of State for Wales, as respects Wales, hereby make the following Regulations:

Citation, commencement, interpretation and revocation

1.—(1) These Regulations may be cited as the Education (School Financial Statements) (Prescribed Particulars etc.) Regulations 1994.

(2) These Regulations shall come into force on 1st March 1994 and apply in relation to a financial year beginning on or after 1st April 1994.

(3) In these Regulations—

“the Act” means the Education Reform Act 1988;

“authority” means a local education authority;

“budget statement” means the statement referred to in section 42(3) of the Act;

“factor” in relation to the allocation formula under an authority’s scheme means any circumstance, fact or matter affecting the needs of individual schools and subject to variation from school to school which is to be taken into account in accordance with the allocation formula under the authority’s scheme;

“outturn statement” means the statement referred to in section 42(6) of the Act;

“relevant” in relation to “age”, “age group” and “year group” means an age, age group or year group separately treated in the allocation formula under an authority’s scheme for the purposes

(1) 1988 c. 40. Subsections (4) and (6) of section 42 were amended, and a new subsection (8) of that section was substituted, by section 275(1) of the Education Act 1993 (c. 35); for the expression “prescribed” see section 235(7) of the Education Reform Act 1988 and section 114(1) of the Education Act 1944 (c. 31); and for the transfer of functions to the Secretary of State see S.I. 1964/490, 1970/1536 and 1978/274.

of determining that part of each school’s budget share which is to be determined by reference to numbers of registered pupils;

“the 1993 Regulations” means the Education (School Financial Statements) (Prescribed Particulars etc.) Regulations 1993⁽²⁾;

“school” (except in regulation 8) means a school required by section 42(3) or (6) of the Act to be covered by a budget statement or an outturn statement as the context may require;

“special educational needs” and “special educational provision” have the meanings given to those expressions by section 156 of the Education Act 1993;

“statement” in relation to a pupil with special educational needs means a statement made under section 168 of the Education Act 1993 or, before that section comes into force, section 7 of the Education Act 1981⁽³⁾; and

references to the number or numbers of registered pupils at one or more schools are references to the number or numbers of such pupils required under the authority’s scheme to be used in applying the allocation formula under the scheme for the initial determination of that school’s budget share or those schools’ budget shares for the year.

(4) The following table shows provisions of the Act defining or otherwise explaining expressions used in these Regulations—

aggregated budget	section 33(4)(b)
allocation formula	section 38(2)
excepted heads or items of expenditure	section 33(4)(b)(i)
excluded expenditure under an authority’s scheme	section 33(6)(c)
financial year	section 235(1)
general schools budget	section 33(4)(a)
scheme	section 51(2)(a)
school’s budget share	section 51(2)(b).

(5) Any reference in these Regulations to a numbered regulation or Schedule is a reference to the regulation or Schedule in these Regulations so numbered.

(6) The 1993 Regulations are revoked.

(7) Notwithstanding paragraph (6) above and except insofar as they impose any requirements in respect of section 42(4)(f) to (i)—

(a) the Education (School Financial Statements) (Prescribed Particulars etc.) Regulations 1990⁽⁴⁾ continue to apply in relation to a financial year beginning on or before 1st April 1992; and

(b) the 1993 Regulations continue to apply in relation to the financial year beginning on 1st April 1993.

(2) S.I. 1993/113.

(3) 1981 c. 60.

(4) S.I. 1990/353.

Prescribed form of and particulars and information for budget statements

2. Where these Regulations require a budget statement to be in a prescribed form, it shall be a sufficient compliance if the statement is in a form substantially to the like effect to that prescribed with such variations as the provisions of the authority's scheme require.

3. A budget statement shall be prepared in four parts, as follows—

- (a) Part 1 shall be in the form prescribed in Schedule 1 and shall contain the particulars of and the information with respect to the authority's planned financial provision for all schools for the financial year to which the statement relates specified in section 42(4)(a) and (b) of the Act and the notes to Part 1 in Schedule 1, which particulars and information (other than those specified in section 42(4)(a) and (b)) are prescribed for the purposes of section 42(4)(c) and (j) of the Act;
- (b) Part 2 shall be in the form prescribed in Schedule 2 and shall contain the particulars of and the information with respect to the authority's planned financial provision for each school for the financial year to which the statement relates specified respectively in section 42(4)(e) of the Act and the notes to Part 2 in Schedule 2, which information is prescribed for the purposes of section 42(4)(j) of the Act;
- (c) Part 3 shall be in the form prescribed in Schedule 3 and shall contain the particulars of and the information with respect to the allocation formula under the authority's scheme specified in the notes to Part 3 in Schedule 3, which particulars and information are prescribed for the purposes of section 42(4)(d) and (j) of the Act; and
- (d) Part 4 shall contain the information with respect to the budget share of each school for the financial year to which the statement relates specified in Schedule 4, which information is prescribed for the purposes of section 42(4)(j) of the Act.

Prescribed form of and information for outturn statements

4. An outturn statement shall be prepared in two parts, as follows—

- (a) Part 1 shall contain the information with respect to—
 - (i) the planned financial provision, and
 - (ii) expenditure actually incurred by the authority,for the purposes of all schools in the financial year to which the statement relates prescribed in regulation 5(1); and
- (b) Part 2 shall contain the information with respect to—
 - (i) the planned financial provision, and
 - (ii) expenditure actually incurred, or treated by the authority as having been so incurred,for the purposes of each school in the financial year to which the statement relates prescribed in regulation 5(2).

5.—(1) There is prescribed for the purposes of section 42(6)(aa) and (a) of the Act the amount of expenditure actually incurred by the authority in that year for the purposes of all schools expressed (as cash sums or percentages, as the case may be) by reference to categories corresponding to each of the matters required by these Regulations to be contained in Part 1 of the authority's budget statement for that year and, adjacent to the statement of each such amount, the amount of planned financial provision specified in that budget statement for that matter.

(2) There is prescribed for the purposes of section 42(6)(aa) and (b) of the Act the following information in respect of each school—

- (a) the amount of the school's budget share for that year included in Part 2 of the authority's budget statement;
- (b) the total amount of expenditure actually incurred in that year for the purposes of the school, net of any amount treated by the authority as income attributed to the school;
- (c) the amount (if any) of excluded expenditure under the authority's scheme in respect of contingencies occurring during the year;
- (d) the aggregate of the amounts of expenditure on excepted heads or items of expenditure and excluded expenditure under the authority's scheme, other than the amount referred to in sub-paragraph (c) above, being amounts which the governing body of the school were authorised in accordance with the authority's scheme to spend;
- (e) the amount of any increase or decrease in the course of the financial year in the school's budget share;
- (f) the amount to be carried forward to the following financial year of any surplus or deficit in the school's budget share for that or any previous financial year; and
- (g) the amount brought forward from the previous financial year of any surplus or deficit in the school's budget share in any previous financial year.

Prescribed manner and time of publication of budget and outturn statements

6. For the purposes of section 42(7) of the Act, every budget statement and every outturn statement shall be published by—

- (a) supplying a copy, in the case of an authority in England, to the Secretary of State for Education and, in the case of an authority in Wales, to the Secretary of State for Wales;
- (b) making a copy available for reference by parents and other persons at all reasonable times and without charge at—
 - (i) each education office of the authority, and
 - (ii) each public library in the area of the authority.

7.—(1) A budget statement shall be published before the beginning of the financial year to which it relates.

(2) An outturn statement shall be published before 1st November next following the end of the financial year to which the statement relates.

Furnishing of budget and outturn statements to schools

8.—(1) An authority shall furnish the governing body of each school required to be covered by the authority's scheme in any financial year with a copy of—

- (a) in all cases, Parts 1 to 3 and Part 4, so far as it relates to the school, of the authority's budget statement for that year and its outturn statement for that year; and
- (b) where the governing body request the authority to furnish them, such parts of Part 4 of the authority's budget statement for that year as the governing body specify.

(2) An authority shall furnish the governing body of each grant-maintained school conducted in the authority's area in any financial year and the governing body of each grant-maintained special school which either is so conducted and was established under section 183 of the Education Act 1993 or is conducted in any financial year and before becoming a grant-maintained special school was a special school maintained by the authority⁽⁵⁾ with a copy of—

(5) Section 183 of the Education Act 1993 and section 186 of that Act, which makes provision for maintained special schools to become grant-maintained special schools, are not in force at the date of these Regulations.

- (a) in all cases, Parts 1 to 3 of the authority's budget statement for that year and its outturn statement for that year; and
- (b) where the governing body request the authority to furnish them, such parts of Part 4 of the authority's budget statement for that year as the governing body specify.

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SCHEDULE 1

Regulation 3

FORM OF PART 1 OF BUDGET STATEMENT

Part 1 of a budget statement shall be in the following form (including the notes).

SECTION 42 BUDGET STATEMENT FOR YEAR

PART 1: TOTAL BUDGETED EXPENDITURE BY THE LEA UNDER ITS LMS SCHEME

	PRIMARY (3)		SECONDARY (4)		SPECIAL (5)		TOTAL (6)		% OF PSB (7)
	(£k)	(£k)	(£k)	(£k)	(£k)	(£k)	(£k)	(£k)	
AGGREGATED SCHOOLS BUDGET (ASB) (8)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	X
RESOURCES EXCLUDED FROM ASB (9)									
Expenditure subject to limit (10)									
Management and administration (11):									
a. education department	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	(X)
b. other departments	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	(X)
Advisory and inspection service (12):									
a. expenditure to be met by income from OFSTED	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
b. other expenditure	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Education welfare service (13)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Education psychology service (14)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Special needs support services, including special units (15):									
a. pupils with statements	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
b. other services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Peripatetic staff services, excluding special needs (16):									
a. instrumental music service	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
b. other services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Library and museum services for schools (17)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Operational units, excluding special needs (total) (18)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Pupil support (19):									
a. clothing grants and board & lodging allowances	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
b. allowances for pupils aged 16+	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Staff costs (20):									
a. supply cover	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
b. salary safeguarding	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
c. training	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Premature retirement compensation (21):									
a. new commitments (arising after 1 April)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
b. existing commitments	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Insurances (22):									
a. insurance for governors	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
b. other insurance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Structural repairs and maintenance (23)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
LEA initiatives (24)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
School specific contingencies (25)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Other items (total) (26)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Total expenditure subject to limit (27)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	X
POTENTIAL SCHOOLS BUDGET (PSB) (28)		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	100

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PART 1 - continued

	PRIMARY (3)		SECONDARY (4)		SPECIAL (5)		TOTAL (6)	
	(£k)	(£k)	(£k)	(£k)	(£k)	(£k)	(£k)	(£k)
Expenditure not subject to limit (29)								
Discretionary exceptions (30)								
Home to school transport (31)								
School meals and milk (32):								
a. expenditure to be met by income								
b. other expenditure								
Total discretionary exceptions not subject to limit (33)								
Mandatory exceptions (34)								
Capital expenditure (35)								
Capital financing costs (36)								
Specific grant related expenditure (37):								
a. expenditure on section 11 posts								
(i) to be reimbursed by government grant								
(ii) to be met by LEA								
b. other expenditure to be reimbursed by government grant								
c. LEA contribution to grants at b.								
Total mandatory exceptions (38)								
TOTAL EXPENDITURE OUTSIDE PSB (39)								
GENERAL SCHOOLS' BUDGET (GSB) (40)								
Basis for attributing planned expenditure to primary, secondary and special schools (41):								

NOTES TO PART 1

The numbered notes below refer to the matters bearing the corresponding number on the tabular part of the form. Where an authority do not plan to make any financial provision in respect of any matter listed on the form a nought should be entered in the appropriate place.

(1) Enter the name of the authority.

(2) Enter the financial year to which the statement relates.

(3) Enter in the column below this heading opposite the references in the first column to each of the aggregated schools budget, the potential schools budget, the general schools budget and each description of expenditure, and in accordance with notes (8) to (40) below, the amount of the authority's planned financial provision for primary schools included in that budget and in respect of that description of expenditure respectively, including the amount of any administrative costs or overheads attributable to that description of expenditure in respect of such schools.

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(4) Enter in the column below this heading opposite the references in the first column to each of the aggregated schools budget, the potential schools budget, the general schools budget and each description of expenditure, and in accordance with notes (8) to (40) below, the amount of the authority's planned financial provision for secondary schools included in that budget and in respect of that description of expenditure respectively, including the amount of any administrative costs or overheads attributable to that description of expenditure in respect of such schools.

(5) Enter in the column below this heading opposite the references in the first column to each of the aggregated schools budget, the potential schools budget, the general schools budget and each description of expenditure, and in accordance with notes (8) to (40) below, the amount of the authority's planned financial provision for special schools included in that budget and in respect of that description of expenditure respectively, including the amount of any administrative costs or overheads attributable to that description of expenditure in respect of such schools.

(6) Enter in the column below this heading opposite the references in the first column to each of the aggregated schools budget, the potential schools budget, the general schools budget and each description of expenditure the aggregate of the amounts entered in respect of that budget or description of expenditure pursuant to notes (3) to (5) above.

(7) Enter in the column below this heading opposite the references in the first column to the aggregated schools budget expenditure on management and administration and total expenditure subject to limit the amounts entered in accordance with note (6) above in respect of those matters expressed as a percentage of the potential schools budget (defined in note 28 below).

(8) The authority's aggregated budget for the financial year in question.

(9) A general heading for the matters referred to in notes (10) to (39) below which comprise all excepted heads or items of expenditure and all expenditure excluded under the authority's scheme.

(10) A sub-heading for the matters referred to in notes (11) to (27) below which comprise excluded expenditure under the authority's scheme the amount of which (except in the case of certain authorities in inner London) is subject to a limit in accordance with the authority's scheme.

(11) Planned expenditure on management and administration not attributable to any of the matters referred to in notes (12) to (26) and (29) to (39) below, indicating separately—

- (a) expenditure to be met out of the budget of the education department of the authority; and
- (b) expenditure to be met otherwise than in sub-paragraph (a) above.

(12) Planned expenditure on services provided by education advisers and on the inspection of schools maintained by the authority, indicating separately—

- (a) expenditure expected to be offset by income received from the Chief Inspector (as defined in section 18(1) of the Education (Schools) Act 1992⁽⁶⁾); and
- (b) other expenditure.

(13) Planned expenditure on services provided by education welfare officers and social workers.

(14) Planned expenditure on services provided by educational psychologists.

(15) Planned expenditure on special educational provision for pupils with special educational needs (other than any included under notes (13) and (14) above), indicating separately—

- (a) expenditure on making assessments of special educational needs under section 167 of the Education Act 1993 or, before that section comes into force, section 5 of the Education Act 1981, making the special educational provision for pupils with statements of special educational needs specified in their statements and reviewing such statements; and
- (b) other expenditure on making special educational provision for pupils with special educational needs.

(6) 1992 c. 38.

(16) Planned expenditure on teaching and other staff who are employed by the authority to work at more than one school otherwise than exclusively in the provision of services for pupils with special educational needs, indicating separately expenditure on—

- (a) teachers of musical instruments and singing; and
- (b) other staff.

(17) Planned expenditure on the provision of library services and museum services for schools.

(18) Planned expenditure (other than any included under notes (15) to (17) above) on the provision of facilities (whether in the form of curriculum resource centres, outdoor centres, computer centres or otherwise) to support specific aspects of the work of schools and their pupils. List at the foot of the form each such facility and the amount attributed to it.

(19) Planned expenditure on—

- (a) the provision of clothing and board and lodging for pupils; and
- (b) the granting of scholarships, exhibitions, bursaries or other allowances to pupils over compulsory school age, to enable them to take advantage of educational facilities without hardship to themselves or their parents;

indicating the amount for each of sub-paragraphs (a) and (b) above separately.

(20) Planned expenditure in respect of the costs directly or indirectly attributable to schools of—

- (a) the provision of staff to cover for absent staff;
- (b) providing that part of staff remuneration which represents the safeguarding or protection of such remuneration; and
- (c) staff training;

indicating the amount for each of sub-paragraphs (a), (b) and (c) above separately.

(21) Planned expenditure in respect of the costs directly or indirectly attributable to schools of compensation, redundancy and other payments for staff who are dismissed or who retire prematurely, or for the purpose of securing the resignation of members of staff, indicating separately—

- (a) commitments expected to be entered into after the beginning of the financial year to which the statement relates; and
- (b) commitments entered into or expected to be entered into before that date.

(22) Planned expenditure in respect of the costs directly or indirectly attributable to schools of providing insurance, indicating separately expenditure in respect of—

- (a) insurance of governors against liability for negligence in the discharge of their functions; and
- (b) other insurance.

(23) Planned expenditure in respect of the repair and maintenance of school premises, not treated by the authority as expenditure of a capital nature.

(24) Planned expenditure in respect of the costs directly or indirectly attributable to schools of projects of limited duration and application undertaken by the authority to initiate or promote developments in schools.

(25) Planned expenditure in respect of contingencies occurring during the financial year to which the statement relates.

(26) Planned expenditure on all heads or items of excluded expenditure under the authority's scheme not included in the amounts entered in accordance with notes (11) to (25) above or (31) or (32) below. List at the foot of the form each such head or item and the amount attributed to it.

(27) The aggregates of the amounts entered in accordance with notes (3) to (6) above in respect of the matters referred to in notes (11) to (26) above.

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(28) The aggregate for each column of the amounts entered in accordance with notes (8) and (27) above. The aggregate of those amounts entered in accordance with note (6) above is referred to in this Schedule as “the potential schools budget”.

(29) Sub-heading for the matters referred to in notes (30) to (38) below which comprise excepted heads or items of expenditure and excluded expenditure under the authority’s scheme the amount of which is not subject to a limit in accordance with the authority’s scheme or any condition imposed by the Secretary of State in approving its scheme.

(30) Sub-heading for the matters referred to in notes (31) to (33) below, which comprise excluded expenditure under the authority’s scheme the amount of which is not subject to a limit in accordance with the authority’s scheme or any condition imposed by the Secretary of State in approving its scheme.

(31) Planned expenditure on the provision of transport for pupils between home and school.

(32) Planned expenditure on the provision of school meals and milk, indicating separately–

- (a) expenditure expected to be offset by income received in respect of such provision; and
- (b) other expenditure.

(33) The aggregates of the amounts entered in accordance with notes (3) to (6) above in respect of the matters referred to in notes (31) and (32) above.

(34) Sub-heading for the matters referred to in notes (35) to (38) below which comprise excepted heads or items of expenditure.

(35) Planned expenditure, so far as taken into account in determining the authority’s general schools budget, treated by the authority as expenditure of a capital nature.

(36) Planned expenditure, so far as taken into account in determining the authority’s general schools budget, in respect of the payment of interest on, and the discharge of any other financial obligation (other than the repayment of the principal) in connection with, any loan raised to meet expenditure of a capital nature.

(37) Planned expenditure falling to be left out of account in determining the authority’s aggregated budget pursuant to regulations made under section 38(4)(c) or (d) of the Act(7), indicating separately–

- (a) expenditure of the kind referred to in section 11 of the Local Government Act 1966(8)–
 - (i) expected to be offset by income received as central government grant; and
 - (ii) not expected to be so offset;
- (b) other expenditure expected to be offset by income received as central government grant or grant from any of the European Communities which, in each case, is in support of specific expenditure;
- (c) that part of the expenditure on heads or items for which such grants as are mentioned in sub-paragraph (b) above are received which is not expected to be offset by such grants.

(38) The aggregates of the amounts entered in accordance with notes (3) to (6) above in respect of the matters referred to in notes (35) to (37) above.

(39) The aggregate for each column of the amounts entered in accordance with notes (33) and (38) above.

(40) The aggregate for each column of the amounts entered in accordance with notes (28) and (39) above.

(7) The current regulations are the Education (Financial Delegation to Schools) (Mandatory Exceptions) Regulations 1989, S.I. 1989/1352.

(8) 1966 c. 42. Section 11 was amended by the Local Government Act 1985 (c. 51), section 84 and Schedule 14, Part II, paragraph 41, and by the Education Reform Act 1988, section 237(2) and Schedule 13, Part I.

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(41) State the principal elements of the basis on which the authority attribute planned expenditure on excepted heads or items or which is excluded expenditure under the authority's scheme to primary, secondary and special schools respectively.

SCHEDULE 2

Regulation 3

FORM OF PART 2 OF BUDGET STATEMENT

PART 2: SUMMARY OF SCHOOLS' BUDGETS

SCHOOLS (1)	DFE/WO REFERENCE NUMBER (2)	PUPIL NUMBERS (3)	FORMULA BUDGET PER SCHOOL (4) (£k)	BUDGET SHARE	
				PER SCHOOL (5) (£k)	PER PUPIL (6) (£)
Primary schools					
Primary school [name]					
Primary school [name]					
etc.					
Totals/average primary schools (7)					
Secondary schools					
Secondary school [name]					
Secondary school [name]					
etc.					
Totals/average secondary schools (8)					
Special schools					
Special school [name]					
Special school [name]					
etc.					
Totals/average special schools (9)					
TOTALS FOR ALL SCHOOLS (10)					

NOTES TO PART 2

The numbered notes below refer to the matters bearing the corresponding number on the tabular part of the form.

(1) Enter in the column below this heading the names of all schools covered or to be covered by the authority's scheme in the financial year in question listing primary schools first, secondary schools next, and special schools last.

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(2) Enter in the column below this heading opposite the name of each school the reference number for that school allocated by the Department for Education or the Welsh Office, as the case may be.

(3) Enter in the column below this heading opposite the name of each school the number of registered pupils at the school.

(4) Enter in the column below this heading opposite the name of each school the amount of that part of the school's budget share for the year which results from the application of the authority's allocation formula under the authority's scheme, disregarding any provision for making transitional adjustments or adjustments required by reason of the school's being covered by the authority's scheme for part only of the year.

(5) Enter in the column below this heading opposite the name of each school the amount of the school's budget share for the year, or, in the case of a school required to be covered by the authority's scheme for part only of the year, the amount which would have equalled that share had the school been required to have been covered by the authority's scheme for the whole of the financial year. In such a case list at the foot of the table each school; state immediately after the name of the school the period for which it is required to be covered by the scheme, its budget share and the methods used by the authority to determine that share for the period for which the school is required to be covered by the authority's scheme.

(6) Enter in the column below this heading opposite the name of each school the planned expenditure per pupil at the school arising from the division of the amount entered in accordance with note (5) above by the pupil number for the school stated in accordance with note (3) above.

(7) Enter in the column headed "pupil numbers" the aggregate of the numbers referred to in note (3) above in respect of primary schools; in the column headed "formula budget" the aggregate of the amounts referred to in note (4) above in respect of such schools; in the column headed "budget share per school" the aggregate of the amounts referred to in note (5) above in respect of such schools; and, in the column headed "budget share per pupil" the planned expenditure per pupil arising from the division of the aggregate of the amounts referred to in note (5) in respect of such schools by the aggregate of the numbers referred to in note (3) in respect of such schools.

(8) Enter in the column headed "pupil numbers" the aggregate of the numbers referred to in note (3) above in respect of secondary schools; in the column headed "formula budget" the aggregate of the amounts referred to in note (4) above in respect of such schools; in the column headed "budget share per school" the aggregate of the amounts referred to in note (5) above in respect of such schools; and, in the column headed "budget share per pupil" the planned expenditure per pupil arising from the division of the aggregate of the amounts referred to in note (5) in respect of such schools by the aggregate of the numbers referred to in note (3) in respect of such schools.

(9) Enter in the column headed "pupil numbers" the aggregate of the numbers referred to in note (3) above in respect of special schools; in the column headed "formula budget" the aggregate of the amounts referred to in note (4) above in respect of such schools; in the column headed "budget share per school" the aggregate of the amounts referred to in note (5) above in respect of such schools; and, in the column headed "budget share per pupil", the planned expenditure per pupil arising from the division of the aggregate of the amounts referred to in note (5) in respect of such schools by the aggregate of the numbers referred to in note (3) in respect of such schools.

(10) Enter in the columns headed "pupil numbers", "formula budget" and "budget share per school" respectively the aggregates of the amounts to be entered in those columns in accordance with notes (7), (8) and (9) above.

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SCHEDULE 3

Regulation 3

FORM OF PART 3 OF BUDGET STATEMENT

With the exception of the shaded areas (which are illustrative only) Part 3 of the budget statement shall be in the following form (including the notes).

I. PUPIL-LED FUNDING (1)

	PUPIL NUMBERS (2)	FUNDING PER PUPIL (3) (£)	FUNDS ALLOCATED (4) (£) (1k)	% OF PRIMARY & SECONDARY SCHOOLS' BUDGETS (5)
Age-weighted funding (6)				
Age/year group				
Age/year group				
Age/year group				
etc.				
Primary and secondary age-weighted funding totals (7)				X
Pupil-led special educational needs (SEN) funding (8)				
Funding for pupils with SEN but without statements (9):				
Factor				
Factor				
etc.				
Total funds allocated (10)				(X)
Funding for pupils with statements (11):				
Band or level of need				
Band or level of need				
etc.				
Total funds allocated (12)				
Primary and secondary pupil-led SEN funding total (13)				X
TOTAL PRIMARY AND SECONDARY FUNDS ALLOCATED ACCORDING TO PUPIL NUMBERS (14)				— X

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PART 3 - continued

ii. OTHER FUNDING (15)

FUNDING FACTOR (16)	DESCRIPTION OF UNIT OF MEASUREMENT OR FORMULA OR METHOD BY WHICH FUNDS ARE ALLOCATED, OR SCHEME REFERENCE SHOWING METHOD OF ALLOCATION (17)	NUMBER OF UNITS (18)	FUNDING PER UNIT (19)	FUNDS ALLOCATED (20)
			(£)	(£k)

Details below are examples only

School type/size related

Basic allocations (eg lump sums)	(eg primary school, secondary school)			
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Curriculum protection: (eg primary, secondary)	(eg each pupil below specified threshold)			
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Premises related

(eg floor area, site area, swimming pool, split site, rates, cleaning)	(eg square metre)			
	(eg square metre)			
	(eg cubic metre)			
	(eg schools with 2 sites over 1km apart)			
	(eg allocations based on actual cost)			
	(eg actual contract cost for schools bound by different contracts)			

Units attached to primary & secondary schools

Nursery classes	(eg place)			
SEN units	(eg unit for hearing impaired pupils)			
Other units	(eg farm unit)			

Small school salary protection	(eg scheme reference)			
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Special needs allocations not counted as pupil-led funding	(eg schools with over 30% of total roll receiving free school meals)			
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Transitional adjustments	(eg scheme reference)			
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Other adjustments	(eg for schools closing during year)			
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TOTAL PRIMARY AND SECONDARY FUNDS NOT COUNTED AS PUPIL-LED FUNDING (21)	
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iii. TOTAL FUNDS ALLOCATED TO PRIMARY AND SECONDARY SCHOOLS (22)	
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PART 3 - continued

3B . SPECIAL SCHOOLS

i. PLACE-LED FUNDING (23)	NUMBER OF PLACES (24)	FUNDING PER PLACE (25) (£)	FUNDS ALLOCATED (26)	
			(£)	(£k)
Place factor				
Place factor				
Place factor				
etc.				
Place-led funding totals (27)				

ii. PUPIL-LED FUNDING (28)	PUPIL NUMBERS (29)	FUNDING PER PUPIL (30) (£)	FUNDS ALLOCATED (26)	
			(£)	(£k)
Age/year group				
Age/year group				
Age/year group				
etc.				
Pupil-led funding totals (31)				
TOTAL SPECIAL SCHOOL FUNDS ALLOCATED ACCORDING TO PLACE AND PUPIL NUMBERS (32)				

iii. OTHER FUNDING (33)	FUNDING FACTOR (34)	DESCRIPTION OF UNIT OF MEASUREMENT OR FORMULA OR METHOD BY WHICH FUNDS ARE ALLOCATED, OR SCHEME REFERENCE SHOWING METHOD OF ALLOCATION (35)	NUMBER OF UNITS (36)	FUNDING PER UNIT (37) (£)	FUNDS ALLOCATED (38)
					(£k)
Details below are examples only					
School type/size related					
	Basic allocations (eg lump sums)	(eg hospital school, N(S) school)			
	Premises related (eg floor area, rates, cleaning)	(eg based on actual cost) (eg actual cost for schools bound by walls)			
	Salary protection	(eg insurance)			
	Transitional adjustments	(eg scheme reference)			
	TOTAL SPECIAL SCHOOL FUNDS ALLOCATED OTHER THAN ACCORDING TO PLACE AND PUPIL NUMBERS (39)				
	iv. TOTAL FUNDS ALLOCATED TO SPECIAL SCHOOLS (40)				
					(£k)
	3C. TOTAL FUNDS ALLOCATED TO ALL SCHOOLS (ASB) (41)				

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NOTES TO PART 3

The numbered notes below refer to the matters bearing the corresponding number on the tabular part of the form. Where an authority do not plan to make any financial provision in respect of any matter listed on the form a nought should be entered in the appropriate place.

(1) A sub-heading for the matters referred to in notes (6) to (14) below, which comprise the factors for allocating that part of the authority's aggregated budget to be allocated in accordance with the allocation formula under the authority's scheme by reference to the numbers of registered pupils at the primary and secondary schools covered by the scheme and their ages (or the age group or year group to which they belong), their attendance at a nursery class, subjects of study and any special educational needs they may have or are to be treated, for the purposes of the application of the allocation formula, as having.

(2) Enter in the column below this heading opposite each factor listed in the first column the total number of registered pupils at primary and secondary schools covered by the authority's scheme to whom the factor applies.

(3) Enter in the column below this heading opposite each factor listed in the first column the amount of expenditure attributed to each pupil to whom the factor applies.

(4) Enter in the column below this heading opposite each factor listed in the first column the amounts of expenditure produced by multiplying the amount for that factor entered in accordance with note (3) above by the number for that factor entered in accordance with note (2) above.

(5) Enter in the column below this heading the amounts of planned expenditure referred to in notes (7), (10), (13) and (14) below expressed as percentages of the amount referred to in note (2) above.

(6) Enter below this sub-heading in ascending order each relevant age, age group or year group applicable in accordance with the allocation formula under the authority's scheme to primary and secondary schools, specifying separately any separate categories included in the allocation formula for pupils in nursery classes or studying particular subjects.

(7) In respect of the factors referred to in note (6) above, the aggregate of the numbers referred to in note (2) above and the aggregate of the amounts referred to in note (4) above.

(8) A sub-heading for the matters referred to in notes (9) to (13) below which comprise the factors for allocating that part of the authority's aggregated budget to be allocated in accordance with the allocation formula under the authority's scheme by reference to the numbers of registered pupils at the primary and secondary schools covered by the scheme and any special education needs they may have or are to be treated, for the purposes of applying the allocation formula, as having.

(9) Enter below this sub-heading each factor in the allocation formula under the authority's scheme in accordance with which amounts of expenditure are attributed to registered pupils at the primary and secondary schools covered by the scheme who have special educational needs, or who, for the purposes of the application of the allocation formula, are treated as having such needs, but for whom the authority does not maintain a statement.

(10) In respect of the factors referred to in note (9) above, the aggregate of the amounts to be entered in accordance with note (4) above.

(11) Enter below this sub-heading each factor in the allocation formula under the authority's scheme in accordance with which amounts of expenditure are attributed to registered pupils at the primary and secondary schools covered by the scheme who have special educational needs and for whom the authority maintain a statement.

(12) In respect of the factors referred to in note (11) above, the aggregate of the amounts entered in accordance with note (4) above.

(13) The aggregate of the amounts referred to in notes (10) and (12) above.

(14) The aggregate of the amounts referred to in notes (7) and (13) above.

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(15) A sub-heading for the matters referred to in notes (16) to (21) below which comprise the factors for allocating that part of the authority's aggregated budget to be allocated to primary and secondary schools in accordance with the allocation formula under the authority's scheme other than the factors entered in accordance with notes (6), (9) and (11) above.

(16) Enter below this sub-heading a statement of each factor of the kind referred to in note (15) above.

(17) Enter in the column below this heading opposite each factor listed in the first column a description of the unit of measurement, formula or method by which funds are allocated through the factor, or a reference to the provision of the authority's scheme which describes the method of allocation.

(18) Where the allocation formula so provides, enter in the column below this heading opposite each factor listed in the first column the number of units of measurement in respect of the factor.

(19) Enter in the column under this heading opposite each factor listed in the first column the amount of funding attributable to each unit of measurement entered in the column referred to in note (18) above.

(20) Enter in the column under this heading opposite each factor listed in the first column the amount of expenditure produced by multiplying the amount of funding for that factor (in accordance with note (19) above) by the number of units for that factor (in accordance with note (18) above) or, where the allocation formula does not provide for units of measurement, the amount of expenditure for that factor for the purposes of all primary and secondary schools.

(21) The aggregate of the amounts entered in accordance with note (20) above.

(22) The aggregate of the amounts entered in accordance with notes (14) and (21) above.

(23) Enter below this sub-heading a statement of each factor in the allocation formula under the authority's scheme in accordance with which amounts of expenditure are allocated to special schools covered by the authority's scheme by reference to the numbers and kinds of places they provide.

(24) Enter in the column below this heading opposite each factor listed in the first column the total number of places at special schools covered by the scheme to which the factor applies.

(25) Enter in the column below this heading opposite each factor listed in the first column in accordance with note (23) above the amount of expenditure attributed to each place to which the factor applies.

(26) Enter in the left-hand column below this heading opposite each factor listed in the first column the amount of expenditure produced by multiplying—

(a) in the case of factors listed in accordance with note (23) above, the amount of funding for that factor (in accordance with note (25) above) by the number of places for that factor (in accordance with note (24) above), and

(b) in the case of factors listed in accordance with note (28) below, the amount of funding for that factor (in accordance with note (30) below) by the number of pupils for that factor (in accordance with note (29) below).

(27) The aggregate of the numbers entered in accordance with note (24) above and the aggregate of the amount entered in accordance with sub-paragraph (a) of note (26) above.

(28) Enter below this sub-heading in ascending order each relevant age, age group or year group applicable in accordance with the allocation formula under the authority's scheme to special schools.

(29) Enter in the column below this heading opposite each factor listed in the first column in accordance with note (28) above the total number of registered pupils at special schools covered by the authority's scheme to whom the factor applies.

(30) Enter in the column below this heading opposite each factor listed in the first column the amount of expenditure attributed to each pupil to whom the factor applies.

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(31) The aggregate of the numbers entered in accordance with note (29) above and the aggregate of the amounts entered in accordance with sub-paragraph (b) of note (26) above.

(32) The aggregate of the aggregated amounts referred to in notes (27) and (31) above.

(33) A sub-heading for the matters referred to in notes (34) to (39) below which comprise the factors for allocating that part of the authority's aggregated budget to be allocated to special schools in accordance with the allocation formula under the authority's scheme otherwise than by reference to the numbers of places provided, or registered pupils, at such schools.

(34) Enter below this sub-heading a statement of each factor of the kind referred to in note (33) above.

(35) Enter in the column below this heading opposite each factor listed in the first column a description of the unit of measurement, formula or method by which funds are allocated through the factor, or a reference to the provision of the authority's scheme which describes the method of allocation.

(36) Where the allocation formula so provides, enter in the column below this heading opposite each factor listed in the first column the number of units of measurement in respect of the factor.

(37) Enter in the column under this heading opposite each factor listed in the first column the amount of funding attributable to each unit of measurement entered in the column referred to in note (36) above.

(38) Enter in the column under this heading opposite each factor listed in the first column the amount of expenditure produced by multiplying the amount of funding for that factor (in accordance with note (37) above) by the number of units for that factor (in accordance with note (36) above) or, where the allocation formula does not provide for units of measurement, the amount of expenditure for that factor for the purposes of all special schools covered by the scheme.

(39) The aggregate of the amounts entered in accordance with note (38) above.

(40) The aggregate of the amounts entered in accordance with notes (32) and (39) above.

(41) The aggregate of the amounts entered in accordance with notes (22) and (40) above.

SCHEDULE 4

Regulation 3

The information prescribed by regulation 3(d) with respect to each school's budget share is:

1. In respect of that part of the amount of the school's budget share to be determined in accordance with the authority's scheme by reference to the numbers of registered pupils at the school their ages (or the age group or year group to which they belong), their attendance at a nursery class, subjects of study and any special educational needs they may have or are to be treated, for the purposes of applying the allocation formula under the authority's scheme, as having—

- (a) the amount of expenditure attributed to each registered pupil of each relevant age or falling within each relevant age group, year group or other category included in the authority's scheme;
- (b) the number of registered pupils at the school of each such age or falling within each such age group, year group or other such category;
- (c) the amounts of expenditure produced by multiplying each of the amounts referred to in sub-paragraph (a) above by the respective number of registered pupils referred to in sub-paragraph (b) above; and
- (d) the aggregate of the amounts referred to in sub-paragraph (c) above.

2. In respect of that part of the amount of the school's budget share to be so determined otherwise than as mentioned in paragraph 1 above—

- (a) where the allocation formula so provides—
 - (i) the amount or amounts (as the case may be) of expenditure attributable to each unit of measurement adopted for each factor included in the allocation formula;
 - (ii) the number of such units in respect of each such factor in the school;
 - (iii) the amounts of expenditure produced by multiplying the amounts referred to in sub-paragraph (i) above by the respective number referred to in sub-paragraph (ii) above;
- (b) where the allocation formula does not so provide, the amount of expenditure in respect of each such factor for the purposes of the school together with a brief statement of the basis on which the authority have determined each such amount; and
- (c) the aggregate of the amounts referred to in sub-paragraph (a) or (b) above.

1st February 1994

John Patten
Secretary of State for Education

15th February 1994

John Redwood
Secretary of State for Wales

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations revoke and replace for a financial year beginning on or after 1st April 1994 the Education (School Financial Statements) (Prescribed Particulars etc.) Regulations 1993. Those Regulations (except insofar as they impose requirements in respect of section 42(4)(f) to (i) of the Education Reform Act 1988, being provisions repealed by section 275 of the Education Act 1993) continue to apply for the financial year beginning 1st April 1993 and the Education (School Financial Statements) (Prescribed Particulars etc.) Regulations 1990 continue to apply for earlier financial years.

The main changes made by these Regulations are—

- (a) as respects Part 1 of a budget statement—
 - (i) any planned expenditure by a local education authority on inspections under section 9 of the Education (Schools) Act 1992 is required to be shown separately from its planned expenditure on other inspection or advisory services;
 - (ii) expected amounts of grant in respect of expenditure of the kind referred to in section 11 of the Local Government Act 1966 and local education authority planned expenditure of that kind are required to be shown separately from other grants or grant-assisted expenditure; and

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- (iii) planned expenditure on museum services is to be aggregated with that on library services and planned expenditure on board and lodging for pupils is to be aggregated with that on clothing grants for pupils;
- (b) the requirement to include a summary of each school's share of expected expenditure in Part 2 of a budget statement is removed consequent on the repeal of section 42(2)(f) to (i) and (5)(b) of the 1988 Act;
- (c) as respects outturn statements—
 - (i) planned expenditure included in Part 1 of an authority's budget statement is required to be shown adjacent to the corresponding statement of expenditure in Part 1 of its outturn statement;
 - (ii) the amount of a school's budget share included in Part 2 of an authority's budget statement is to be included in Part 2 of its outturn statement; and
 - (iii) the requirement to state amounts of excepted and excluded expenditure under an authority's scheme is restricted to amounts which the school's governing body was authorised under the authority's scheme for financing schools to spend.

The Regulations make new provision prescribing requirements as to the furnishing of budget and outturn statements to schools maintained by local education authorities, grant-maintained schools and grant-maintained special schools (*regulation 8*).