

SCHEDULE 1

Regulation 3

CLASSES OR DESCRIPTIONS OF PLANNED EXPENDITURE PRESCRIBED FOR THE PURPOSES OF THE LEA BUDGET OF A LOCAL EDUCATION AUTHORITY

Expenditure of a class or description referred to in this Schedule includes expenditure on associated administrative costs and overheads.

Special educational provision

1. Expenditure on services provided by educational psychologists.
2. Expenditure in connection with the authority's functions under sections 321 to 331 of the 1996 Act (which functions relate to the identification and assessment of children with special educational needs and the making, maintaining and reviewing of statements for such children)(1).
3. Expenditure on monitoring the provision for pupils in schools (whether or not maintained by the authority) for the purposes of disseminating good practice in relation to, and improving the quality of educational provision for, children with special educational needs.
4. Expenditure on collaboration with other statutory and voluntary bodies to provide support for children with special educational needs.
5. Expenditure in connection with—
 - (a) the provision of parent partnership services (that is services provided under section 332A of the 1996 Act to give advice and information to parents of children with special educational needs), or other guidance and information to such parents which, in relation to pupils at a school maintained by the authority, are in addition to the information usually provided by the governing bodies of such schools; or
 - (b) arrangements made by the authority with a view to avoiding or resolving disagreements with the parents of children with special educational needs.
6. Expenditure on carrying out the authority's child protection functions under the Children Act 1989(2), functions under section 175 of the 2002 Act, and other functions relating to child protection.
7. Expenditure incurred in entering into, or subsequently incurred pursuant to, an arrangement under section 31 of the Health Act 1999 or regulations made under section 75 of the National Health Service Act 2006(3).

(1) Section 321 was amended by section 140(1) of, and paragraph 76 of Schedule 30 to, the 1998 Act; and section 215(1) of, and paragraph 42 of Schedule 21 to, the 2002 Act. Section 323 was amended by section 42 of, and paragraphs 1 and 11(1) of Part 1 of Schedule 8 to, the Special Educational Needs and Disability Act 2001 (c.10). Section 324 was amended by section 9 of the Special Educational Needs and Disability Act 2001; section 215(1) of, and paragraph 43 of Schedule 21 to, the 2002 Act; and section 140(1) of, and paragraph 77 of Schedule 30 to, the 1998 Act. Section 325 was amended by section 42(1) and (6) of, and paragraphs 1 and 6 of Part 1 of Schedule 8 and Schedule 9 to, the Special Educational Needs and Disability Act 2001. Section 326 was amended by section 10 of and paragraphs 18-20 of Part 2 of Schedule 1 to the Special Educational Needs and Disability Act 2001. Section 326A was inserted by section 5 of the Special Educational Needs and Disability Act 2001 and was amended by section 195 of, and paragraphs 1 and 3 of Schedule 18 to, the 2002 Act. Section 327 was amended by section 140(1) of, and paragraph 78 of Schedule 30 to, the 1998 Act; and section 173 of the 2002 Act. Section 328 was amended by section 42(1) of, and paragraphs 1 and 7 of Part 1 of Schedule 8 to, the Special Educational Needs and Disability Act 2001. Section 329 was amended by section 42(1) and paragraphs 1 and 8 of Part 1 of Schedule 8 to the Special Educational Needs and Disability Act 2001. Section 329A was inserted by section 8 of the Special Educational Needs and Disability Act 2001, and amended by paragraph 44 of Schedule 21 to and part 3 of Schedule 22 to the 2002 Act and section 103(1) of, and paragraph 22 of Schedule 2 to, the Childcare Act 2006 (c.21). Section 330 was repealed by section 140(1) and (3) of, and paragraph 79 of Schedule 30 to and Schedule 31 to, the 1998 Act.

(2) 1989 c.41.

(3) 2006 c.41. Section 31 was repealed by Schedule 6 of the National Health Service (Consequential Provisions) Act 2006 (c.43).

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8. Expenditure in providing special medical support for individual pupils insofar as such expenditure is not met by a Primary Care Trust(4), National Health Service Trust(5), NHS foundation trust(6) or Local Health Board(7).

School improvement

9. Expenditure incurred by a local education authority in respect of action to support the improvement of standards in the authority's schools, in particular—

- (a) expenditure incurred in connection with functions under the following sections of the 2006 Act: sections 63 (power to require governing bodies of schools eligible for intervention to enter into arrangements), 64 (power to appoint additional governors), 65 and Schedule 6 (power to provide for governing bodies to consist of interim executive boards), and 66 (power to suspend right to delegated budget); and
- (b) expenditure on school improvement partners(8).

Access to education

10. Expenditure in relation to the following matters—

- (a) management of the authority's capital programme including preparation and review of an asset management plan and negotiation and management of private finance transactions;
- (b) planning and managing the supply of school places, including the authority's functions in relation to the establishment, alteration or discontinuance of schools pursuant to Part 2 of, and Schedule 2 to, the 2006 Act;
- (c) the authority's functions in relation to the exclusion of pupils from schools, excluding any provision of education to such pupils, but including advice to the parents of such pupils;
- (d) the authority's functions under sections 508A, 508E and 509 (school travel) of the 1996 Act(9); and
- (e) the authority's functions under sections 510 and 514 of the 1996 Act (Provision and administration of clothing grants and boarding grants), and pursuant to regulations made under section 518(2) of the 1996 Act(10).

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- (4) Primary Care Trusts were established under section 16A of the National Health Service Act 1977 (c.49). Section 16A was inserted by section 2 of the Health Act 1999 (c.8), and has been repealed subsequently by Schedule 6 to the National Health Service (Consequential Provisions) Act 2006 (c.43). Section 18 of the National Health Service Act 2006 provides that Primary Care Trusts established by the Secretary of State continue in existence and that the Secretary of State may create or abolish Primary Care Trusts.
 - (5) National Health Service Trusts (NHS Trusts) were created by order made under section 5 of the National Health Service and Community Care Act 1990 (c.19). This section has been repealed subsequently by Schedule 6 to the National Health Service (Consequential Provisions) Act 2006. NHS Trusts are now created by order made under section 25 of the National Health Service Act 2006.
 - (6) NHS foundation trusts were established under the Health and Social Care (Community Health and Standards) Act 2003 (c.43). These provisions were repealed subsequently by Schedule 6 to the National Health Service (Consequential Provisions) Act 2006. NHS foundation trusts are now defined in section 30 of the National Health Service Act 2006 and established under Chapter 5 of that Act.
 - (7) Local Health Boards were established by order made by the National Assembly for Wales under section 16BA of the National Health Service Act 1977 as inserted by section 6(1) of the National Health Service Reform and Health Care Professions Act 2002 (c.17). Section 16BA has been repealed subsequently by Schedule 6 to the National Health Service (Consequential Provisions) Act 2006. Local Health Boards are now established under regulations made under section 13 of the National Health Service (Wales) Act 2006 (c.42).
 - (8) "School improvement partner" has the meaning in section 5(1) of the 2006 Act, namely a person appointed to provide advice to the governing body and head teacher of a maintained school with a view to improving standards at that school.
 - (9) Part 6 of the 2006 Act inserts new sections 508A and 508E. Section 509 was substituted by paragraphs 57 and 33 of Schedule 30 to the 1998 Act.
 - (10) Section 518 was substituted by section 129 of the 1998 Act. Regulations currently in force under section 518 are the Local Education Authority (Payment of School Expenses) Regulations 1999 (S.I. 1999/1727) and the Local Education Authority (Post Compulsory Education Awards) Regulations (S.I. 1999/229 as amended by 2000/2057).

11. Expenditure on the Education Welfare Service(11) and other expenditure arising from the authority's functions under Chapter 2 of Part 6 of the 1996 Act (School attendance).

12. Expenditure on the provision of support for students under regulations made under section 1(1) of the Education Act 1962(12) and under section 22 of the Teaching and Higher Education Act 1998.

13. Expenditure on discretionary grants under section 1(6) or 2 of the Education Act 1962 (Awards for designated and other courses).

14. Expenditure on the payment to persons over compulsory school age of education maintenance allowances(13).

15. Expenditure on the provision of tuition in music, or on other activities which provide opportunities for pupils to enhance their experience of music.

16. Expenditure incurred in enabling pupils to enhance their experience of the visual, creative and performing arts other than music.

17. Expenditure on outdoor education centres, but not including centres wholly or mainly for the provision of organised games, swimming or athletics.

Further education and training for young persons and adults

18. Expenditure on the provision of education and training and of organised leisure time occupation, and other provision under sections 15A and 15B of the 1996 Act(14).

19. Expenditure on the provision by the local education authority under sections 15A and 507A and 507B(15) of the 1996 Act of recreation and social and physical training, and on the authority's provision of services under section 116 of the 2000 Act to encourage and enable the participation by young people in education and training.

Strategic management

20. Expenditure in their capacity as a local education authority in relation to—

- (a) functions of the director of children's services and his personal staff;
- (b) planning for the education service as a whole;
- (c) functions of the authority under Part I of the Local Government Act 1999(16) (Best Value) and the provision of advice to assist governing bodies in procuring goods and services with a view to securing continuous improvement in the way the functions of those governing bodies are exercised, having regard to a combination of economy, efficiency and effectiveness;

(11) The functions and role of the Education Welfare Service are set out in a DfES Circular entitled "Advice and Guidance to Schools and Local Authorities on Managing Pupil Attendance", which can be found on www.dcsf.schoolattendance/publications/index.cfm.

(12) 1962 c.12. The 1962 Act was repealed by the Teaching and Higher Education Act 1998 (c.30) with transitional savings provisions. The repeal does not affect the continued operation of the provisions that relate to the making of subordinate legislation. Relevant regulations made under section 1(1) of the 1962 Act are: the Education (Mandatory Awards) Regulations 2003 (S.I. 2003/1994), the Education (Mandatory Awards) (Amendment) Regulations 2004 (S.I. 2004/1038), and the Education (Mandatory Awards) (Amendment) (No.2) Regulations 2004 (S.I. 2004/1792). These regulations describe the designated courses and methodology for calculating grants.

(13) Education maintenance allowances are defined in section 108(8)(a) of the 2005 Act as financial assistance under section 14 of the 2002 Act paid to, or in respect of, a person who is over compulsory school age in connection with his undertaking any course of education or training.

(14) Section 15A was inserted by section 140(1) of, and paragraph 63 of Schedule 30 to, the 1998 Act, and has been amended by section 149 of, and paragraphs 1 and 54 of Schedule 9 to the 2000 Act. Section 15B was inserted by section 149 of, and paragraphs 1 and 55 of Schedule 9 to, the 2000 Act.

(15) Sections 507A and B were inserted by section 6(1) of the 2006 Act.

(16) 1999 c. 27.

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- (d) revenue budget preparation, preparation of information on income and expenditure relating to education for incorporation into the authority's annual statement of accounts, and the external audit of grant claims and returns relating to education;
- (e) administration of grants to the authority (including preparation of applications), functions imposed by or under Chapter 4 of Part 2 of the 1998 Act and, where it is the authority's duty to do so, ensuring payments are made in respect of taxation, national insurance and superannuation contributions;
- (f) authorisation and monitoring of—
 - (i) expenditure which is not met from schools' budget shares, and
 - (ii) expenditure in respect of schools which do not have delegated budgets,
 and all financial administration relating thereto;
- (g) the authority's monitoring of compliance with the requirements of their financial scheme prepared under section 48 of the 1998 Act⁽¹⁷⁾, and any other requirements in relation to the provision of community facilities by governing bodies under section 27 of the 2002 Act;
- (h) internal audit and other tasks necessary for the discharge of the authority's chief finance officer's responsibilities under section 151 of the Local Government Act 1972⁽¹⁸⁾;
- (i) the authority's functions under regulations made under section 44 of the 2002 Act⁽¹⁹⁾;
- (j) recruitment, training, continuing professional development, performance management and personnel management of staff who are funded by expenditure not met from schools' budget shares and who are paid for services carried out in relation to those of the authority's functions and services which are referred to in other paragraphs of this Schedule;
- (k) investigations which the authority carry out of employees, or potential employees, of the authority, or of governing bodies of schools, or of persons otherwise engaged, or to be engaged, with or without remuneration to work at or for schools;
- (l) functions of the authority in relation to local government superannuation which it is not reasonably practicable for another person to carry out, and functions of the authority in relation to the administration of teachers' pensions;
- (m) retrospective membership of pension schemes and retrospective elections made in respect of pensions where it would not be appropriate to expect the governing body of a school to meet the cost from the school's budget share;
- (n) advice, in accordance with the authority's statutory functions, to governing bodies in relation to staff paid, or to be paid, to work at a school, and advice in relation to the management of all such staff collectively at any individual school ("the school workforce"), including in particular advice with reference to alterations in remuneration, conditions of service and the collective composition and organisation of such school workforce;
- (o) determination of conditions of service for non-teaching staff, and advice to schools on the grading of such staff;
- (p) the authority's functions regarding the appointment or dismissal of employees;

⁽¹⁷⁾ Section 48 has been amended by section 40 of, and paragraph 2 of Schedule 3 to, the 2002 Act, section 117 of, and paragraph 7 of Schedule 18 to, the 2005 Act, and section 57 of, and paragraph 3 of Schedule 5 to, the 2006 Act.

⁽¹⁸⁾ 1972 c.70.

⁽¹⁹⁾ The regulations made under this section are the Consistent Financial Reporting (England) Regulations 2003, (S.I. 2003/373, as amended by 2004/393, 2006/437, 2007/599 and 2008/46).

- (q) consultation and functions preparatory to consultation with or by governing bodies, pupils and persons employed at schools or their representatives, or with other interested bodies;
- (r) compliance with the authority's duties under the Health and Safety at Work etc. Act 1974⁽²⁰⁾ and the relevant statutory provisions as defined in section 53(1) of that Act, insofar as compliance cannot reasonably be achieved through tasks delegated to the governing bodies of schools; but including expenditure incurred by the authority in monitoring the performance of such tasks by governing bodies and, where necessary, the giving of advice to them;
- (s) the investigation and resolution of complaints;
- (t) legal services relating to the statutory functions of the authority;
- (u) the preparation and review of plans involving collaboration with other local authority services or with public or voluntary bodies;
- (v) the preparation, publication, consultation upon and review of a children and young people's plan under the Children and Young People's Plan (England) Regulations 2005;
- (w) provision of information to or at the request of the Crown and the provision of other information which the authority are under a duty to make available;
- (x) the authority's duties under article 4(2) and (5) of the Race Relations Act 1976 (Statutory Duties) Order 2001⁽²¹⁾;
- (y) the remittance of fees payable to the General Teaching Council for England by virtue of section 4(4) and 4(4A) of the Teaching and Higher Education Act 1998⁽²²⁾ and the provision of information required by the Council pursuant to regulations⁽²³⁾ made under section 12 of that Act;
- (z) the authority's functions pursuant to regulations made under section 12 of the 2002 Act (supervising authorities of companies formed by governing bodies); and
- (aa) the authority's functions under the Disability Discrimination Act 1995⁽²⁴⁾ insofar as compliance cannot reasonably be achieved through tasks delegated to the governing bodies of schools; but including expenditure incurred by the authority in monitoring the performance of such tasks by governing bodies and, where necessary, the giving of advice to them.

21. Expenditure in pursuance of a binding agreement, where the other party is a local authority, or the other parties include one or more local authorities, in relation to the operation of a facility provided partly, but not solely, for the use of schools.

22. Expenditure on establishing and maintaining those electronic computer systems, including data storage, which are intended primarily to maintain linkage between local education authorities and their schools.

23. Expenditure on monitoring National Curriculum assessment arrangements required by orders made under section 87 of the 2002 Act.

24. Expenditure in connection with the authority's functions in relation to the standing advisory council on religious education constituted by the authority under section 390 of the 1996 Act or in

⁽²⁰⁾ 1974 c.37.

⁽²¹⁾ S.I. 2001/3458.

⁽²²⁾ 1998 c.30. Subsection (4A) is inserted by section 148 of, and paragraphs 1 and 4 of Part 1 of Schedule 12 to, the 2002 Act.

⁽²³⁾ The regulations currently in force under this provision are the General Teaching Council for England (Deduction of Fees) Regulations 2001 (S.I. 2001/3993, as amended by S.I.2003/985).

⁽²⁴⁾ 1995 c.50.

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the reconsideration and preparation of an agreed syllabus of religious education in accordance with Schedule 31 to the 1996 Act⁽²⁵⁾.

25. Expenditure in respect of the dismissal or premature retirement of, or for the purpose of securing the resignation of, or in respect of acts of discrimination against, any person except to the extent that these costs are chargeable to schools' budget shares or fall within paragraph 36(b) of Schedule 2.

26. Expenditure in respect of a teacher's emoluments under section 19(9) of the Teaching and Higher Education Act 1998.

27. Expenditure in respect of the functions of an appropriate body under regulations pursuant to section 19(2)(g) of the Teaching and Higher Education Act 1998⁽²⁶⁾.

28. Expenditure on the appointment of governors, the making of instruments of government, the payment of expenses to which governors are entitled and which are not payable from a school's budget share, and the provision of information to governors.

29. Expenditure on making pension payments, other than in respect of staff employed in schools.

30. Expenditure on insurance, other than for liability arising in connection with schools or school premises.

31. Expenditure in connection with powers and duties performed under Part 2 of the Children and Young Persons Act 1933 (Enforcement of, and power to make byelaws in relation to, restrictions on the employment of children⁽²⁷⁾).

SCHEDULE 2

Regulations 5 and 7

CLASSES OR DESCRIPTIONS OF PLANNED EXPENDITURE PRESCRIBED FOR THE PURPOSES OF THE SCHOOLS BUDGET OF A LOCAL EDUCATION AUTHORITY WHICH MAY BE DEDUCTED FROM IT TO DETERMINE THE INDIVIDUAL SCHOOLS BUDGET

Expenditure of a class or description referred to in this Schedule includes expenditure on associated administrative costs and overheads.

Expenditure to support grants which fall within the definition of the schools budget

1.—(1) Expenditure (other than expenditure incurred in connection with any other paragraph of this Schedule) which the authority is obliged to incur as a condition of a specific grant paid to the authority and which is taken into account in determining the amount of such specific grant.

(2) Any amount which the authority is obliged to make available as a condition of a grant paid under section 14 of the 2002 Act which is taken into account in determining the amount of such grant, decisions regarding the expenditure of which are delegated to the governing body of a maintained school.

Performance Reward Grant

2. Expenditure not falling within any other paragraph of this Schedule or any paragraph of Schedule 1 which the authority propose to meet from a Performance Reward Grant.

⁽²⁵⁾ Section 390 is amended by section 140(1) of, and paragraph 93 of Schedule 20 to, the 1998 Act.

⁽²⁶⁾ The regulations currently in force under this provision are the Education (Induction Arrangements for School Teachers) (Consolidation) (England) Regulations 2001 (S.I. 2001/2897, as amended by S.I.2001/3938, S.I. 2002/2063, S.I. 2003/106 and S.I. 2003/2148, S.I. 2005/1740 and S.I. 2007/172).

⁽²⁷⁾ 1933 (c.12).

Threshold and Performance Pay

3. Expenditure on any threshold and performance pay element of teachers' salaries.

Special educational provision

4. Subject to paragraphs 5 and 6, expenditure in making the provision specified in a pupil's statement of special educational needs except where the pupil is—

- (a) a registered pupil at a special school maintained by the authority; or
- (b) a registered pupil at a primary or secondary school maintained by the authority who occupies one of a number of places at that school which are recognised by the authority as being reserved for children with special educational needs.

5. Where a pupil falls within paragraph 4(a) or (b), and the cost of the provision specified in the pupil's statement of special educational needs is significantly greater than that for the generality of pupils at the special school, or the cost of pupils in places at the primary or secondary school in question, the amount by which the expenditure incurred in making the provision specified in his statement of special educational needs is greater than that incurred in making provision for a pupil who falls within such generality of pupils.

6. Expenditure in making the provision specified in a pupil's statement of special educational needs where the pupil falls within paragraph 4(b) but the places which are recognised by the authority as being reserved for children with special educational needs are for such pupils with visual, hearing, speech or language impairments or other communication disorder.

7. Expenditure in respect of pupils with statements of special educational needs or who are within the scope of School Action Plus as described in the Code of Practice(28) issued under section 313 of the 1996 Act in cases where it would be unreasonable to expect such expenditure to be met from a school's budget share.

8. Expenditure for purposes connected with the encouragement of—

- (a) collaboration between special schools and primary and secondary schools to enable children with special educational needs to engage in activities at primary and secondary schools;
- (b) the education of children with special educational needs at primary and secondary schools; and
- (c) the engagement of children with special educational needs at primary and secondary schools in activities at the school with children who do not have special educational needs

in cases where the local education authority consider it would be unreasonable for such expenditure to be met from a school's budget share.

9. Expenditure in relation to education otherwise than at school under section 19 of the 1996 Act or in relation to a pupil referral unit as defined in that section(29).

10. Expenditure (other than expenditure referred to in Schedule 1 or any other paragraph of this Schedule) incurred on services relating to the education of children with behavioural difficulties, and on other activities for the purpose of avoiding the exclusion of pupils from schools(30).

(28) The Special Educational Needs Code of Practice 2001 (ISBN 1 84185 5294).

(29) "Pupil referral unit" is defined in sub-section (2B), which was inserted by the Education Act 1996 (Amendment of Section 19) (England) Regulations 2007 (S.I. 2007/1507). Other relevant amendments to the section are made by section 47 of the Education Act 1997 (c.44) and section 101 of the 2006 Act.

(30) The Children and Young People's Plan (England) Regulations 2005 (S.I. 2005/2149 as amended by S.I. 2007/57) impose a requirement upon children's services authorities to prepare and publish plans which will include key actions to be taken. Some of these relate to the education of children with behavioural difficulties.

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- 11.** Expenditure on the payment of fees in respect of pupils with special educational needs—
- (a) at independent schools or at special schools which are not maintained by a local education authority under section 348 of the 1996 Act; or
 - (b) at an institution outside England and Wales under section 320 of the 1996 Act.
- 12.** Expenditure on payments to another local education authority pursuant to section 493 or 494 of the 1996 Act⁽³¹⁾, or section 207 of the 2002 Act (recoument between authorities).

Access to education

13. Expenditure on the administration of the system of admissions of pupils to schools (including expenditure incurred in carrying out consultations under section 89(2) of the 1998 Act⁽³²⁾, and in establishing, maintaining and consulting representative bodies for the purposes of admissions), and in relation to appeals, provided that, except where the governing body have agreed with the authority that this proviso should not apply to them, or where the authority are satisfied that factors or criteria in their formula already make suitable provision, the authority must—

- (a) allocate to each governing body who are an admission authority, as defined in section 88(1) of the 1998 Act⁽³³⁾, an amount determined by the authority as that reasonably required by the governing body to meet expenditure incurred in connection with the system of admissions of pupils to the school and any appeals, taking into account any factors or criteria in their formula which relate to admission arrangements; and
- (b) allow the governing body to determine how such amount should be spent for that purpose.

14. Expenditure incurred in connection with the authority's functions under section 85A⁽³⁴⁾ of the 1998 Act (Establishment and maintenance of, and consultation with, admission forums).

15. Expenditure on milk and meals pursuant to section 512, 512ZA, 512ZB⁽³⁵⁾ or 513 of the 1996 Act falling within the following categories—

- (a) expenditure in respect of meals at any primary or special school where the governing body have elected not to receive funding for meals as part of their school's budget share;
- (b) expenditure in respect of milk at any school; and
- (c) expenditure in respect of milk or meals at any pupil referral unit.

16. Expenditure on the repair and maintenance of a school kitchen where expenditure on meals in relation to the school concerned is deducted from the authority's schools budget pursuant to paragraph 15.

17. Expenditure on determining the eligibility of a pupil for free school meals.

18. Expenditure pursuant to section 18 of the 1996 Act⁽³⁶⁾ in making any grant or other payment in respect of fees or expenses (of whatever nature) which are payable in connection with the attendance of pupils at a school which is not maintained by any local education authority.

Staff

19. Expenditure in making payments to, or in providing a temporary replacement for, a woman on maternity leave or to a person on adoption leave.

(31) References to "funding period" are substituted for references to "financial year" in section 494 by section 117 of, and paragraph 5 of Schedule 18 to, the 2005 Act.

(32) Section 89 is amended by section 51 of, and Schedule 4 to, the 2002 Act and sections 45 and 56 of the 2006 Act.

(33) Section 88(1) is amended by section 43 of the 2006 Act, which inserts new sub-sections (1A) and (1B).

(34) Section 85A is inserted by section 46 of the 2002 Act.

(35) Section 512ZB(4) is amended by section 28(1) of, and paragraph 16 of Schedule 3 to, the Welfare Reform Act 2007 (c.5). The section is to come into force on a date to be appointed.

(36) Section 18 is substituted by section 128 of the 1998 Act.

- 20.** Expenditure in making payments to, or in providing a temporary replacement for, persons—
- (a) carrying out trade union duties or undergoing training under section 168 and 168A of the Trade Union and Labour Relations (Consolidation) Act 1992**(37)**;
 - (b) taking part in trade union activities under section 170 of the Trade Union and Labour Relations (Consolidation) Act 1992;
 - (c) performing public duties under section 50 of the Employment Rights Act 1996**(38)**;
 - (d) undertaking jury service;
 - (e) who are safety representatives under the Safety Representatives and Safety Committee Regulations 1977**(39)**;
 - (f) who are representatives of employee safety under the Health and Safety (Consultation with Employees) Regulations 1996**(40)**;
 - (g) who are employee representatives for the purposes of Chapter 2 of Part 4 of the Trade Union and Labour Relations (Consolidation) Act 1992, as defined in section 196 of that Act or regulation 13(3) of the Transfer of Undertakings (Protection of Employment) Regulations 2006**(41)**;
 - (h) taking time off for ante-natal care under section 55 of the Employment Rights Act 1996**(42)**;
 - (i) undertaking duties as members of the reserve forces as defined in section 1(2) of the Reserve Forces Act 1996**(43)**;
 - (j) suspended from working at a school;
 - (k) who are members of the General Teaching Council for England or a committee thereof; or
 - (l) who are appointed learning representatives of trade unions, in order for them to analyse training requirements or to provide or promote training opportunities, and to carry out consultative or preparatory work in connection with such functions.
- 21.** Expenditure on Advanced Skills Teachers undertaking outreach work in schools other than that in which they are normally based**(44)**.
- 22.** Expenditure in making payments to, or in providing a temporary replacement for, a person who is seconded on a full-time basis for a period of three months or more other than to a local education authority or the governing body of a school.
- 23.** Expenditure in making payments to, or in providing a temporary replacement for, persons who have been continuously absent from work because of illness for 21 days or more.
- 24.** Expenditure, not falling within Schedule 1, in relation to the recruitment, training, continuing professional development, performance management and personnel management of staff who are funded by expenditure not met from schools' budget shares.
- 25.** Expenditure on pay arrears due to staff employed at maintained schools and other staff whose salaries are met from the schools budget, and expenditure on the costs of financing payment of such arrears, where the expenditure is not chargeable to a maintained school's budget share under the terms of the local education authority's scheme.

(37) 1992 c.52. Section 168A was inserted by section 43 of the Employment Act 2002 (c.22).

(38) 1996 c.18.

(39) S.I. 1977/500, amended by S.I. 1996/1513, S.I. 1999/860, S.I. 1999/3242 and S.I. 2006/594.

(40) S.I. 1996/1513.

(41) S.I. 2006/246.

(42) 1996 c.18.

(43) 1996 c.14.

(44) "Advanced Skills Teacher" is a concept defined in the School Teachers' Pay and Conditions Document 2007. This document can be found at www.teachernet.gov.uk.

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Other Expenditure

26. Expenditure on the provision of nursery education, except where such provision is made at a maintained school, including expenditure on nursery education by PVI providers funded in accordance with guidance issued by the Secretary of State⁽⁴⁵⁾.

27. Expenditure on insurance in respect of liability arising in connection with schools and school premises, except to the extent that governing bodies have elected to receive funding for insurance as part of their school's budget share.

28. Expenditure on services to schools provided by museums and galleries.

29. Expenditure on library services for primary and special schools, except that such expenditure may not be deducted where—

- (a) funding for library services in respect of a particular school was delegated before April 1999 and remains delegated; or
- (b) the governing body of any primary or special school has elected to receive funding for library services as part of their school's budget share.

Where a local education authority deduct funding under this paragraph, they must notify the governing body of each school not receiving funding for library services in its budget share of the amount attributable to library services for that school. They must also allow the governing bodies of these schools to determine whether the expenditure on library services in respect of their school is to be spent by the authority in providing library services to the school themselves or by the authority in procuring library services from another local authority.

30. Expenditure on licence fees or subscriptions paid on behalf of schools.

31. Expenditure incurred in connection with the authority's functions under section 47A⁽⁴⁶⁾ of the 1998 Act (Establishment and maintenance of, and consultation with, schools forums).

32. Expenditure on allocations to the governing body of a school in financial difficulty, provided that the authority consult the schools forum on their arrangements for the implementation of such support.

33. Expenditure for purposes not falling within any other paragraph of this Schedule, provided that the expenditure does not amount in total to more than 0.1% of the authority's schools budget.

34. CERA incurred for purposes not falling within any other paragraph of this Schedule or Schedule 1.

35. Expenditure on practical and applied learning not met from maintained schools' budget shares.

36. Expenditure on—

- (a) prudential borrowing;
- (b) termination of employment costs;
- (c) combined services where the expenditure relates to classes or descriptions of expenditure falling outside those set out in this Schedule;
- (d) the schools' specific contingency; and

⁽⁴⁵⁾ Guidance on the funding of PVI providers is issued under section 153 of the 2002 Act. Current guidance is in the *Code of Practice for Three and Four Year Olds*. New duties are imposed in relation to England by section 7 of the Childcare Act 2006. Guidance issued under section 7 for the funding of PVI providers will mirror the provisions for the maintained sector in regulation 17 of these Regulations.

⁽⁴⁶⁾ Section 47A was inserted by section 43 of the 2002 Act, and has been amended by section 101 of, and paragraph 7 of Schedule 16 to, the 2005 Act and sections 57 and 184 of, and paragraphs 2(1), (3) and (4) of Schedule 5 to and Part 6 of Schedule 18 to, the 2006 Act.

(e) special educational needs transport costs

provided that any deductions under this paragraph are limited to the amount deducted by the authority in respect of such expenditure under paragraph 35 of Schedule 2 to the 2006 Regulations for the previous financial year or under this paragraph for the previous funding period.

SCHEDULE 3

Regulation 19

ADDITIONAL FACTORS OR CRITERIA WHICH MAY BE TAKEN INTO ACCOUNT
IN A LOCAL EDUCATION AUTHORITY'S FORMULA UNDER REGULATION 19

1. Special educational needs of pupils determined in a manner that the authority consider appropriate as a means of assessing such needs.
2. Pupils for whom English is not their first language.
3. Turnover of pupils other than as part of the general admissions process at a school.
4. Admission arrangements at a school.
5. The size, condition and characteristics of a school's buildings and grounds relative to those of other schools maintained by the local education authority.
6. A school which has a split site: the funding must be in accordance with criteria published by the authority.
7. Such physical facilities, organisational facilities for the education of pupils, or communications facilities as are found at some schools only.
8. Non-domestic rates payable in respect of the premises of each school (including actual or estimated cost).
9. Use of energy by schools.
10. Rent payable in respect of school premises or payments in respect of the use by a school of facilities not exclusively occupied by that school (including actual or estimated cost).
11. Transport to and from activities outside school premises which form part of the school's curriculum, or transport between the school and other educational facilities attended by pupils (including actual or estimated cost).
12. Hire of facilities outside school premises (including actual or estimated cost).
13. Insurance: the funding must be equal to the amount which would be spent on insurance for the school in question if amounts were not delegated to the governing body for such insurance or, if the authority do not insure, the appropriate proportion of the amount that would have been spent had they insured, to be determined on a basis decided by the authority.
14. Payments in relation to a private finance transaction (including actual or estimated cost).
15. Where a school has been established or has become the subject of a prescribed alteration within the meaning of regulations made under section 18 of the 2006 Act as a result of the closure of one or more schools⁽⁴⁷⁾, a local education authority may include a factor in their formula which provides that—
 - (a) an amount may be added to the budget share of the school to reflect all or part of the unspent budget share of the closing school for the funding period in which it closes; or

⁽⁴⁷⁾ Provisions relating to establishment, closure of, and prescribed alterations to, maintained schools are in Part 2 of the 2006 Act.

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- (b) an amount may be deducted from the budget share of the school to reflect all or part of any deficit in the budget share of the closing school, provided the amount deducted does not exceed any amount determined by the local education authority under regulation 11(6) as the delegated budget of the new school for the period from the opening date to the appropriate date.
16. Whether a school is to be discontinued in the financial year or the following financial year.
17. School milk, meals and other refreshment: the authority may not, however, treat any element of this expenditure as having a negative value.
18. Salaries at a school, the funding of which must be in accordance with a scale published by the authority (including actual or estimated cost), and which include pay arrears due to staff (also including actual or estimated cost).
19. Safeguarding of salaries in accordance with a School Teachers' Pay and Conditions Document having effect in accordance with an order under section 122 of the 2002 Act.
20. Social priority allowances paid in accordance with a School Teachers' Pay and Conditions Document having effect in accordance with an order under section 122 under the 2002 Act (including actual or estimated cost).
21. The differential in recruitment and retention costs in different areas in which schools are located.
22. The need for single payments to be allocated to nursery, primary, secondary or special schools, or any combination of such schools, regardless of size.
23. The need for payments to be allocated to schools, of a size and satisfying other conditions, specified by the authority.
24. Schools whose budget shares would otherwise be reduced year-on-year by a percentage figure of 3% or more, determined by the authority: the authority must publish that percentage figure and an explanation of how any amounts using such a factor or criteria will be determined including, if applicable, the use to be made of any sliding scale. Such a factor may not take account of the extent to which a school has spent more than or has not spent all of its budget share in any financial year.
25. Contracts to which the governing body of a school are bound by virtue of a provision in the authority's scheme (including actual or estimated cost).
26. Effect of taxation on schools.
27. Housing development or armed forces movements leading to a reduction in numbers on roll at a school of at least 20% within one year.
28. Such items of expenditure in connection with provision for pupils registered at other schools as are prescribed by the School Budget Shares (Prescribed Purposes)(England) Regulations 2002(48).
29. Incidence of Newly Qualified Teachers(49).
30. Incidence of pupils from ethnic minority groups having below average levels of academic achievement in relation to other pupils in the authority's area, to be determined on a basis decided by the authority.
31. Incidence of nursery classes and places recognised by the authority as reserved for children with special educational needs.

(48) [S.I. 2002/378](#) amended by [S.I. 2004/444](#).

(49) A "newly qualified teacher" is a teacher in a maintained school who has been a qualified teacher for less than twelve months. Qualified teacher has the meaning in regulation 5 of The Education (School Teachers' Qualifications) (England) Regulations 2003 ([S.I. 2003/1662](#) as amended by [S.I. 2007/2782](#)).

32. Prior attainment of pupils entering a school.
33. Advanced Skills Teachers employed at a school.
34. Permanent exclusions from a school (including estimates), and incidence of pupils whose names have been deleted from the admissions register of a maintained school as referred to in regulation 24 of these Regulations.
35. Infant classes and places in infant classes not funded under any other provisions.
36. Incidence of any element of teachers' salaries relating to threshold and performance pay (including actual or estimated cost).
37. Payments in respect of gifted and talented pupils.

SCHEDULE 4

Regulation 20

MINIMUM FUNDING GUARANTEE

Primary and Secondary Schools

1. In this paragraph and paragraphs 2 to 4—
 - (a) references to the number of pupils exclude those funded by a grant paid to the authority by the LSC under section 7 of the 2000 Act;
 - (b) the “relevant number” of pupils for the financial year beginning on 1st April 2007 shall be the number of registered pupils at the school on 18th January 2007, except that where the authority has not exercised its discretion under regulation 15(1)(b) of the 2006 Regulations to take the number of pupils in places which the authority recognises as reserved for children with special educational needs, or in nursery classes, into account in their formula, then the number of those places must be added to the relevant number for the purposes of this Schedule;
 - (c) subject to paragraphs 3 and 4, the “relevant number” of pupils for funding periods 1, 2 and 3 shall be the number of pupils at the school on the dates referred to in regulation 15. Except that, where the authority has not exercised discretion under regulation 15(3) or 17(1)(b) or (5) to take into account in their formula the number of pupils in places which the authority recognises as being reserved for children with special educational needs or in nursery classes, the number of those pupils must be added to the relevant number for the purposes of this Schedule;
 - (d) the “adjusted budget share” (which must not be lower than the guaranteed funding level) is a school’s budget share determined in accordance with these Regulations, but not taking into account—
 - (i) the effect of regulations 20 (MFG), 21 (sixth form funding), 23 (excluded pupils) and paragraphs 8 (rates), 14 (PFI), 29 (NQTs), and 35 (ICS funding) of Schedule 3(50),
 - (ii) any amounts added in respect of funding for named pupils which is deducted from a school’s budget share when that pupil leaves the school, including amounts for pupil exclusions above that permitted by regulation 23 (excluded pupils), but not including amounts for the cost of providing free school meals;

(50) For the purposes of this Schedule, “MFG” means Minimum Funding Guarantee; “PFI” means Private Finance Initiative; “NQTs” means Newly Qualified Teachers; and “ICS” means Infant Class Sizes.

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- (e) references to a redetermined adjusted budget share for the financial year beginning on 1st April 2007 include the effect of any additional arrangement approved by the schools forum or Secretary of State under regulation 25 of the 2006 Regulations, but exclude the following—
- (i) any amounts included pursuant to regulations 19 (sixth form funding), 23 (excluded pupils), and 24 (correction of errors) of the 2006 Regulations,
 - (ii) any amount included in respect of paragraphs 8 (rates), 14 (PFI), 29 (NQTs) and 35 (ICS) of Schedule 4 to the 2006 Regulations, and
 - (iii) any amounts in respect of funding for named pupils which is deducted from a school's budget share when that pupil leaves school, including amounts for pupil exclusions above that permitted by regulation 23 (excluded pupils) of these Regulations but not including amounts for the cost of providing free school meals;
- (f) references to a redetermined adjusted budget share for funding periods 1 and 2 include—
- (i) the effect of any additional arrangements approved by schools forums or the Secretary of State under regulation 25 (additional arrangements) of these Regulations, and
 - (ii) the amount of funding the school received under paragraph 3 of Schedule 2 (threshold and performance pay) of these Regulations where the local education authority intends to include an amount in respect of this in a school's budget share for funding period 2 or 3
- but exclude the following—
- (iii) any amounts included pursuant to regulation 21 (sixth form funding), 23 (excluded pupils) of these Regulations,
 - (iv) any amount included in respect of paragraphs 8 (rates), 14 (PFI), 29 (NQTs), and 35(ICS) of Schedule 3 to these Regulations, and
 - (v) any amounts included in respect of funding for named pupils which are deducted from a school's budget share when that pupil leaves school, including amounts above those permitted by regulation 23 (excluded pupils) of these Regulations, but not including amounts for the cost of providing free school meals;
- (g) for the purposes of this Schedule—
- (i) where a school has opened after 1st April 2007 but before the 1st April 2008, its redetermined adjusted budget share for the financial year beginning on 1st April 2007 must be the amount that it would have been had the school opened on 1st April 2007,
 - (ii) where a school opens during funding period 1, its redetermined adjusted budget share for funding period 1 must be the amount that it would have been had the school opened on 1st April 2008,
 - (iii) where a school opens during funding period 2, its redetermined adjusted budget share for funding period 2 must be the amount it would have been had the school opened on 1st April 2009
- adjusted in accordance with sub-paragraph (e) or (f), whichever is applicable.
2. Subject to paragraphs 3 and 4, the guaranteed funding level is to be calculated as follows—
- (a) for funding period 1—
 - (i) where the relevant number of pupils is the same as the relevant number for the financial year beginning on 1st April 2007, the guaranteed funding level must be A,

- (ii) where the relevant number of pupils is lower than the relevant number for the financial year beginning on 1st April 2007, the guaranteed funding level must be $A - (B \times C)$,
 - (iii) where the relevant number of pupils is higher than the relevant number for the financial year beginning on 1st April 2007, the guaranteed funding level must be $A + (B \times C)$;
- (b) for funding period 2—
- (i) where the relevant number of pupils is the same as the relevant number for funding period 1, the guaranteed funding level must be A,
 - (ii) where the relevant number of pupils is lower than the relevant number for funding period 1, the guaranteed funding level must be $A - (B \times C)$,
 - (iii) where the relevant number of pupils is higher than the relevant number for funding period 1, the guaranteed funding level must be $A + (B \times C)$;
- (c) for funding period 3—
- (i) where the relevant number of pupils is the same as the relevant number for funding period 2, the guaranteed funding level must be A,
 - (ii) where the relevant number of pupils is lower than the relevant number for funding period 2, the guaranteed funding level must be $A - (B \times C)$,
 - (iii) where the relevant number of pupils is higher than the relevant number for funding period 2, the guaranteed funding level must be $A + (B \times C)$

where—

A is, in respect of funding period 1, the redetermined adjusted budget share for the financial year beginning on 1st April 2007 multiplied by 1.021 in respect of primary schools and secondary schools, in respect of funding period 2, the redetermined adjusted budget share for funding period 1 multiplied by 1.021 in respect of primary schools and secondary schools, and, in respect of funding period 3, the redetermined adjusted budget share for funding period 2 multiplied by 1.021 in respect of primary schools and secondary schools;

B is, in respect of funding period 1, the difference between the relevant number of pupils for the financial year beginning on 1st April 2007 and funding period 1, in respect of funding period 2, the difference between the relevant number of pupils for funding period 1 and funding period 2, and, in respect of funding period 3, the difference between the relevant number of pupils for funding period 2 and funding period 3;

C is, in respect of funding period 1, the mean value of funding per pupil in the school's redetermined adjusted budget share for the financial year beginning on 1st April 2007 (calculated using pupil numbers on 18th January 2007) multiplied by 1.021 x 0.80 in respect of primary schools and by 1.021 x 0.875 in respect of secondary schools; in respect of funding period 2, the mean value of funding per pupil in the school's redetermined adjusted budget share for funding period 1 (calculated using pupil numbers on 17th January 2008) multiplied by 1.021 x 0.80 in respect of primary schools and by 1.021 x 0.875 in respect of secondary schools; and in respect of funding period 3, the mean value of funding per pupil in the school's adjusted budget share for funding period 2 (calculated using pupil numbers on 15th January 2009) multiplied by 1.021 x 0.80 in respect of primary schools and by 1.021 x 0.875 in respect of secondary schools.

3. Except where paragraph 4 applies, where the relevant number of pupils for the financial year beginning on 1st April 2007, funding period 1, funding period 2, or funding period 3 is 75 or fewer, that school's guaranteed funding level for the funding period, or periods as the case may be, during which the number is 75 or fewer, must be calculated as follows:

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- (a) for funding period 1—
 - (i) where the relevant number of pupils in funding period 1 is the same as the relevant number for the financial year beginning on 1st April 2007 the guaranteed funding level must be A,
 - (ii) where the relevant number of pupils in funding period 1 is lower than the relevant number of pupils for the financial year beginning on 1st April 2007 the guaranteed funding level must be $A - (B \times D/E \times 1.021)$ in respect of primary schools and secondary schools,
 - (iii) where the relevant number of pupils in funding period 1 is higher than the relevant number of pupils for the financial year beginning on 1st April 2007 the guaranteed funding level must be $A + (B \times D/E \times 1.021)$ in respect of primary schools and secondary schools;
- (b) for funding period 2—
 - (i) where the relevant number of pupils in funding period 2 is the same as the relevant number for funding period 1, the guaranteed funding level must be A,
 - (ii) where the relevant number of pupils in funding period 2 is lower than the relevant number of pupils for funding period 1, the guaranteed funding level must be $A - (B \times D/E \times 1.021)$ in respect of primary schools and secondary schools,
 - (iii) where the relevant number of pupils in funding period 2 is higher than the relevant number of pupils for funding period 1, the guaranteed funding level must be $A + (B \times D/E \times 1.021)$ in respect of primary schools and secondary schools;
- (c) for funding period 3—
 - (i) where the relevant number of pupils in funding period 3 is the same as the relevant number for funding period 2, the guaranteed funding level must be A,
 - (ii) where the relevant number of pupils in funding period 3 is lower than the relevant number of pupils for funding period 2, the guaranteed funding level must be $A - (B \times D/E \times 1.021)$ in respect of primary schools and secondary schools,
 - (iii) where the relevant number of pupils in funding period 3 is higher than the relevant number of pupils for funding period 2, the guaranteed funding level must be $A + (B \times D/E \times 1.021)$ in respect of primary schools and secondary schools;

where—

A and B have the same meaning as in paragraph 2,

D is the total funding within the redetermined adjusted budget share determined on the basis of pupil numbers for, in respect of funding period 1, the financial year beginning on 1st April 2007, in respect of funding period 2, funding period 1 and, in respect of funding period 3, funding period 2; and

E is, in respect of funding period 1, the relevant number of pupils for the financial year beginning 1st April 2007' in respect of funding period 2, the relevant number of pupils for funding period 1, and, in respect of funding period 3, the relevant number of pupils for funding period 2.

For the purposes of this paragraph, “the relevant number” means, in respect of funding period 1, either the number of pupils registered at the school on 18th January 2007 or the number of pupils registered at the school on 17th January 2008; in respect of funding period 2, either the number of pupils registered at the school on 17th January 2008 or the number of pupils registered at the school on 15th January 2009; and, in respect of funding period 3, either the number of registered pupils at the school on 15th January 2009, or the number of pupils registered at the school on 21st January 2010.

4. Where a school opens:
- (a) in funding period 1, and is a replacement for two or more schools being discontinued in funding period 1, its guaranteed funding level must be calculated in accordance with paragraph 2, save that the figure in respect of the new school's redetermined adjusted budget share for the financial year beginning on 1st April 2007 is to be determined using the sum of the relevant number of pupils in the discontinued schools for that financial year as the relevant number for the purposes of paragraph 1(b);
 - (b) in funding period 2, and is a replacement for two or more schools being discontinued in funding period 2, its guaranteed funding level must be calculated in accordance with paragraph 2, save that the figure in respect of the new school's redetermined adjusted budget share for funding period 1 is to be determined using the sum of the relevant number of pupils in the discontinued schools for that funding period as the relevant number for the purposes of paragraph 1(c);
 - (c) in funding period 3, and is a replacement for two or more schools being discontinued in funding period 3, its guaranteed funding level must be calculated in accordance with paragraph 2, save that the figure in respect of the new school's redetermined adjusted budget share for funding period 2 is to be determined using the sum of the relevant number of pupils in the discontinued schools for that funding period as the relevant number for the purposes of paragraph 1(c).

Special Schools

5.—(1) A local education authority must provide in their formula that any amount allocated in accordance with regulation 16(1)(a) in respect of a place at a special school—

- (a) for funding period 1 must be at least 2.1% higher than the amount initially determined in relation to the financial year beginning on 1st April 2007 in respect of a place appropriate to a pupil with the same characteristics at that school under regulation 15(1)(a) of the 2006 Regulations;
 - (b) for funding period 2, must be at least 2.1% higher than the amount initially determined in relation to funding period 1 in respect of a place appropriate to a pupil with the same characteristics at that school under regulation 16(1)(a) of these Regulations; and
 - (c) for funding period 3, must be at least 2.1% higher than the amount initially determined in relation to funding period 2 in respect of a place appropriate to a pupil with the same characteristics at that school under regulation 16(1)(a) of these Regulations.
- (a) (2) (a) That portion of the redetermined budget share of a special school for funding period 1 calculated otherwise than in accordance with regulation 16 (but not including adjustments due under regulation 23 (excluded pupils)) must be at least 2.1% higher than that portion of the initially determined budget share for the financial year beginning on 1st April 2007 calculated otherwise than in accordance with regulation 15 of the 2006 Regulations but not including regulations 21, 22 (prior year adjustments) and 23 (excluded pupils) of those Regulations; and
- (b) that portion of the initially determined budget share of a special school for funding period 2 or 3 calculated otherwise than in accordance with regulation 16 (but not including adjustments due under regulation 23) must be at least 2.1% higher than that portion of the initially determined budget share for funding period 1 or 2, as the case may be, calculated otherwise than in accordance with regulation 16 of these Regulations but not including adjustments due under regulation 23.

SCHEDULE 5

Regulation 26

CONTENTS OF SCHEMES

The matters referred to in regulation 26, being matters connected with the financing of schools maintained by a local education authority, required to be dealt with in the local education authority's scheme are as follows:

1. The carrying forward from one funding period to another of surpluses and deficits arising in relation to schools' budget shares, including a mechanism for the deduction of excess surplus balances from budget shares.
2. Amounts which may be charged against schools' budget shares.
3. Amounts received by schools which may be retained by their governing bodies and the purposes for which such amounts may be used.
4. The imposition, by or under the scheme, of conditions which must be complied with by schools in relation to the management of their delegated budgets and of sums made available to governing bodies by the authority which do not form part of delegated budgets, including conditions prescribing financial controls and procedures.
5. Terms on which services and facilities are provided by the authority for schools maintained by them.
6. The payment of interest by or to the authority.
7. The times at which amounts equal in total to the school's budget share are to be made available to governing bodies and the proportion of the budget share to be made available at each such time.
8. The virement between budget heads within the delegated budget.
9. Circumstances in which a local education authority may delegate to the governing body the power to spend any part of the authority's LEA budget or schools budget in addition to those set out in section 49(4)(a) to (c) of the 1998 Act(51).
10. The use of delegated budgets and of sums made available to a governing body by the local education authority which do not form part of delegated budgets.
11. Borrowing by governing bodies.
12. The banking arrangements that may be made by governing bodies.
13. A statement as to the personal liability of governors in respect of schools' budget shares having regard to section 50(7) of the 1998 Act.
14. A statement as to the allowances payable to governors of a school which does not have a delegated budget in accordance with the scheme made by the authority for the purposes of section 519 of the 1996 Act(52).
15. The keeping of a register of any business interests of the governors and the head teacher.
16. The provision of information by and to the governing body.
17. The maintenance of inventories of assets.
18. Plans of a governing body's expenditure.
19. A statement as to the taxation of sums paid or received by a governing body.

(51) Section 49(4) is amended by section 215 of, and paragraph 100 of Schedule 21 to the 2002 Act.

(52) Section 519 is amended by section 140 of, and paragraph 139 of Schedule 30 to, the 1998 Act. Regulations made under this section are the Education (Governors' Allowances) (England) Regulations 2003 (S.I. 2003/523).

20. Insurance.

21. The use of delegated budgets by governing bodies so as to satisfy the authority's duties imposed by or under the Health and Safety at Work etc. Act 1974.

22. The provision of legal advice to a governing body.

23. Funding for child protection issues.

24. School meals.

25. How complaints by persons working at a school or by school governors about financial management or financial propriety at the school will be dealt with and to whom such complaints should be made.

26. Expenditure incurred by a governing body in the exercise of the power conferred by section 27 of the 2002 Act.