
STATUTORY INSTRUMENTS

2021 No. 59

**The School and Early Years Finance
(England) Regulations 2021**

PART 2

Action to be Taken by a Local Authority

CHAPTER 1

**Determination of the Non-Schools Education Budget, Schools
Budget, Individual Schools Budget, and Budget Shares**

Exceptions

7. A local authority's non-schools education budget or schools budget must not include the following classes or descriptions of expenditure—

- (a) capital expenditure, other than—
 - (i) CERA;
 - (ii) capital expenditure appropriated to the schools budget for the purpose of funding pay arrears due to staff whose salaries are met from the schools budget;
- (b) expenditure on capital financing, other than expenditure incurred—
 - (i) on prudential borrowing;
 - (ii) for the purpose of meeting the costs of financing the payment of pay arrears referred to in paragraph (a)(ii); and
- (c) expenditure for the purposes of section 26 of the Road Traffic Regulation Act 1984⁽¹⁾ (arrangements for patrolling school crossings).

⁽¹⁾ 1984 c.27. Section 26 was amended by section 8 of, and Schedule 5 to, the Local Government Act 1985 (c.51), sections 288 and 423 of, and Schedule 34 to, the Greater London Authority Act 1999 (c.29), sections 270 and 274 of, and Schedule 31 to, the Transport Act 2000 (c.38), and section 99 of, and Schedule 16 to, the Police Reform and Social Responsibility Act 2011 (c.13).