The Secretary of State, in exercise of the powers conferred by sections 42(4) and (6) to (8) and 232(5) and (6) of the Education Reform Act 1988(1), hereby makes the following Regulations:

Citation, application, commencement, interpretation and revocation

1.—(1) These Regulations may be cited as the Education (School Financial Statements) (Prescribed Particulars etc.) Regulations 1995 and shall apply only to local education authorities in England.

(2) These Regulations shall come into force on 24th February 1995 and apply in relation to a financial year beginning on or after 1st April 1995.

(3) In these Regulations—

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

“the 1994 Regulations” means the Education (School Financial Statements) (Prescribed Particulars etc.) Regulations 1994(3);

“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

(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 definition of “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.

(2) S.I. 1993/113; revoked with savings by S.I. 1994/323.

(3) S.I. 1994/323.
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 of determining that part of each school’s budget share which is to be determined by reference to numbers of registered pupils;
“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;
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; and
references to an authority’s aggregated budget as that expression is explained in section 33(4)(b) of the Act.

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

<table>
<thead>
<tr>
<th>Expression</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>allocation formula</td>
<td>section 38(2)</td>
</tr>
<tr>
<td>excepted heads or items of expenditure</td>
<td>section 33(4)(b)(i)</td>
</tr>
<tr>
<td>excluded expenditure under an authority’s scheme</td>
<td>section 33(6)(c)</td>
</tr>
<tr>
<td>financial year</td>
<td>section 235(1)</td>
</tr>
<tr>
<td>general schools budget</td>
<td>section 33(4)(a)</td>
</tr>
<tr>
<td>scheme</td>
<td>section 51(2)(a)</td>
</tr>
<tr>
<td>school’s budget share</td>
<td>section 51(2)(b).</td>
</tr>
</tbody>
</table>

(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 1994 Regulations are revoked in so far as they apply to local education authorities in England.

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

(a) the Education (School Financial Statements) (Prescribed Particulars etc.) Regulations 1990(5) continue to apply to local education authorities in England in relation to a financial year beginning on or before 1st April 1992;

(b) the 1993 Regulations continue to apply to local education authorities in England in relation to the financial year beginning on 1st April 1993; and

(4) Paragraphs (f) to (i) of section 42(4) were repealed by the Education Act 1993 (c. 35), section 275.
(5) S.I. 1990/353.
(c) the 1994 Regulations continue to apply to local education authorities in England in relation to the financial year beginning on 1st April 1994.

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 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 prescribed in regulation 5(1), the information as to each amount of planned financial provision being placed adjacent to the corresponding item of information as to the amount of expenditure actually incurred by the authority; and

(b) Part 2 shall contain the information prescribed in regulation 5(2) 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.

5.—(1) There is prescribed for the purposes of section 42(6)(aa) and (a) of the Act information as to the amount of expenditure actually incurred by the authority for the purposes of all schools in the financial year to which the outturn statement relates, 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 information as to the amount of planned financial provision that was specified in that budget statement for each such 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 (including the amount referred to in sub-paragraph (i) below);
(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 or (i) below, being amounts which the governing body of the school were authorised in accordance with the authority’s scheme to spend;
(e) the total amount of any increase or decrease (including the amount referred to in sub-paragraph (h) below) 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;
(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;
(h) the total amount of any reduction in the course of the financial year in the school’s budget share pursuant to section 262(4)(a) of the Education Act 1993 (reduction arising from the permanent exclusion of pupils); and
(i) the total amount allocated in the course of the financial year for the purposes of the school pursuant to section 262(4)(b) of the Education Act 1993 (increased funding for the admission of pupils permanently excluded by other schools).

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 to the Secretary of State for Education and to the Funding Agency for Schools(6); and
(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 other 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 with a copy of—

(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.
SCHEDULE 1

FORM OF PART 1 OF BUDGET STATEMENT

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

<table>
<thead>
<tr>
<th>SECTION 42 BUDGET STATEMENT FOR</th>
<th>YEAR</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>AGGREGATED SCHOOLS BUDGET (ASB) (8)</th>
<th>X</th>
</tr>
</thead>
</table>

**RESOURCES OUTSIDE THE ASB (9)**

**Discretionary exceptions within the Potential Schools Budget (PSB) (10)**

- Management and administration (11):
  - a. education department
  - b. other departments
- Advisory and inspection services,
  - other than expenditure at (27) below (12)
- Special educational provision,
  - including special units (13):
    - a. provision for pupils with statements
    - b. other
- Peripatetic staff services,
  - excluding special needs (14):
    - a. instrumental music service
    - b. other services
- Library and museum services
  - for schools (15)
- Operational units, excluding special needs (total) (16)
- Staff costs (17):
  - a. supply cover
  - b. salary safeguarding
  - c. training
- Insurance, other than expenditure at (29) below (18)
- Structural repairs and maintenance (19)
- Other items (total) (20)

**Total expenditure on discretionary exceptions within the PSB (21)**

| POTENTIAL SCHOOLS BUDGET (22) | 100 |

For more details, please refer to the document.
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. “Potential schools budget” has the meaning given in note (22) below.

(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 (44) 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.

(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 (44) 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 (44) 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 on discretionary exceptions within the potential schools budget, the amounts entered in accordance with note (6) above in respect of those matters expressed as a percentage of the potential schools budget.

**Aggregated Schools Budget**

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

**Resources outside the Aggregated Schools Budget**

(9) A general heading for the matters referred to in notes (10) to (43) below which comprise all excepted heads or items of expenditure and all expenditure excluded under the authority’s scheme.

**Discretionary exceptions within the Potential Schools Budget**

(10) A sub-heading for the matters referred to in notes (11) to (21) below which comprise heads or items of excluded expenditure under the authority’s scheme the amount of which in total 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 (20) and (23) to (43) 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 as specified in sub-paragraph (a) above.

(12) Planned expenditure on services provided by education advisers and on the inspection of schools maintained by the authority, excluding expenditure expected to be offset by income received from Her Majesty’s Chief Inspector of Schools in England.
(13) Planned expenditure on special educational provision for pupils with special educational needs (other than any included under notes (37) to (39) below but including other central supporting services), indicating separately—

(a) expenditure on making the special educational provision for pupils with statements of special educational needs specified in their statements; and

(b) other expenditure.

(14) 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.

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

(16) Planned expenditure (other than any included under notes (13) to (15) 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.

(17) 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.

(18) Planned expenditure in respect of the costs directly or indirectly attributable to schools of providing insurance, excluding expenditure in respect of insurance of the authority and school governors against liability for negligence in the discharge of their functions in respect of schools.

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

(20) 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 (19) above or (25) to (32) below. List at the foot of the form each such head or item and the amount attributed to it.

(21) 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 (20) above.

(22) The aggregate for each column of the amounts entered in accordance with notes (8) and (21) above. The aggregate of those amounts entered in accordance with note (6) above is referred to in this Schedule as “the potential schools budget”.

Expenditure outside the Potential Schools Budget

(23) Sub-heading for the matters referred to in notes (24) to (43) below which comprise excepted heads or items of expenditure and excluded expenditure under the authority’s scheme the amount of which in total 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.

Discretionary exceptions outside the Potential Schools Budget

(24) Sub-heading for the matters referred to in notes (25) to (33) below, which comprise excluded expenditure under the authority’s scheme the amount of which in total 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.

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

(26) 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.

(27) Planned expenditure on the inspection of schools maintained by the authority, expected to be offset by income received from Her Majesty’s Chief Inspector of Schools in England.

(28) 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.

(29) Planned expenditure in respect of insurance of the authority and school governors against liability for negligence in the discharge of their functions in respect of schools.

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

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

(32) Planned expenditure (not falling to be left out of account in determining the authority’s aggregated schools budget pursuant to regulations made under section 38(4)(c) or (d) of the Act(7)) in respect of staff employed in connection with provision to meet the particular educational needs of pupils belonging to ethnic minorities whose language or customs differ from those of the rest of the community.

(33) The aggregates of the amounts entered in accordance with notes (3) to (6) above in respect of the matters referred to in notes (25) to (32) above.

Mandatory exceptions

(34) Sub-heading for the matters referred to in notes (35) to (42) 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 on services provided by education welfare officers and education social workers.

(38) Planned expenditure on services provided by educational psychologists in observing, working with and assessing pupils with special educational needs, in advising such pupils, their parents and their teachers, and in providing training to teachers.

(7) The current regulations are the Education (Financial Delegation to Schools) (Mandatory Exceptions) Regulations 1995 (S.I. 1995/178).
(39) Planned expenditure, not falling within note (37) or (38) above, in connection with an authority’s duties to make assessments of, and to make, maintain and review statements for, children with special educational needs, under sections 5, 7 and 8 of, and Schedule 1 to, the Education Act 1981 \((8)\) (as they continue to have effect by virtue of Schedule 4 (transitional provisions) to the Education Act 1993 (Commencement No. 5 and Transitional Provisions) Order 1994) \((9)\) or sections 167 to 170 and 172 to 174 of the Education Act 1993.

(40) Planned expenditure in respect of the costs 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.

(41) Other planned expenditure falling to be left out of account in determining the authority’s aggregated schools budget pursuant to regulations made under section 38(4)(c) or (d) of the Act, indicating separately—

(a) expenditure of the kind referred to in section 11 of the Local Government Act 1966 \((10)\)—

(i) expected to be offset by income received as grant paid under that section, and

(ii) not expected either to be so offset or offset by income received as any other central government grant or grant from any of the European Communities which, in each case, is in support of that specific expenditure;

(b) expenditure expected to be offset by income received as central government grant, other than under section 11 of the Local Government Act 1966, or grant from any of the European Communities which, in each case, is in support of specific expenditure; and

(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 or which does not fall within sub-paragraph (a)(ii) above.

Total mandatory exceptions

(42) 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 (41) above.

Total expenditure outside the Potential Schools Budget

(43) The aggregate for each column of the amounts entered in accordance with notes (33) and (42) above.

General Schools Budget

(44) The aggregate for each column of the amounts entered in accordance with notes (22) and (43) above.

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\((8)\) 1981 c. 60; section 7 was amended by the Education Reform Act 1988 (c. 40), Schedule 12, paragraph 83; section 8 was amended by Schedule 12, paragraph 84 of that Act and Schedule 1 was amended by Schedule 12, paragraph 85 of that Act. Sections 5, 7 and 8 and Schedule 1 were repealed by the Education Act 1993 Schedule 21, Part I.


\((10)\) 1966 c. 42, as substituted by section 1(1) of the Local Government (Amendment) Act 1993 (c. 27) and extended by section 211 of the Education Reform Act 1988 to which there is an amendment not relevant to these Regulations.
(45) 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 of a budget statement shall be in the following form (including the notes).

PART 2: SUMMARY OF SCHOOLS’ BUDGETS

<table>
<thead>
<tr>
<th>SCHOOLS (1)</th>
<th>DFE REFERENCE NUMBER (2)</th>
<th>PUPIL NUMBERS (3)</th>
<th>FORMULA BUDGET PER SCHOOL (4)</th>
<th>BUDGET SHARE PER SCHOOL (5)</th>
<th>PER PUPIL (6)</th>
</tr>
</thead>
</table>

**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.

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.
(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.

SCHEDULE 3

FORM OF PART 3 OF BUDGET STATEMENT

With the exception of the shaded areas (which are illustrative only) Part 3 of a budget statement shall be in the following form (including the notes).
### Part 3: The LEA's Allocation Formula - Its Factors and Their Cash Values

#### 3A. Primary and Secondary Schools

<table>
<thead>
<tr>
<th>Pupil-Led Funding (1)</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Age-Weighted Funding (6)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Age/Year Group</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Age/Year Group etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Primary and secondary age-weighted funding totals (7)</td>
<td></td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Pupil-led special educational needs (SEN) Funding (8)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funding for pupils with SEN but without statements (9):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Factor</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Factor etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total funds allocated (10)</td>
<td></td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Funding for pupils with statements (11):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Band or level of need</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Band or level of need etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total funds allocated (12)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Primary and secondary pupil-led SEN funding total (13)</td>
<td></td>
<td></td>
<td>X</td>
<td></td>
</tr>
</tbody>
</table>

#### 3B. SEN Funding Counted as Pupil-Led (14)

<table>
<thead>
<tr>
<th>Place-Led Funding (15)</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Place Factor</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Place Factor etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Place-led funding totals (19)</td>
<td></td>
<td></td>
<td>X</td>
<td></td>
</tr>
</tbody>
</table>
### Other SEN Funding Counted as Pupil-led (20)

<table>
<thead>
<tr>
<th>FUNDING FACTOR (21)</th>
<th>DESCRIPTION OF UNIT OF MEASUREMENT OR FORMULA OR METHOD BY WHICH FUNDS ARE ALLOCATED, OR SCHEME REFERENCE SHOWING METHOD OF ALLOCATION (22)</th>
<th>NUMBER OF UNITS (23)</th>
<th>FUNDING PER UNIT (24)</th>
<th>FUNDS ALLOCATED (25) (£)</th>
<th>% OF PRIMARY SECONDARY SCHOOLS’ BUDGETS (5) (£)</th>
</tr>
</thead>
</table>

Details below are examples only

- **Factors other than those involving flat rates per pupil or place**
  - (e.g., Allocations at rates which vary according to pupil numbers in specified categories)
  - (e.g., Allocations individually assessed for each pupil, within specified range)

### Other funding totals (26)

<table>
<thead>
<tr>
<th>TOTAL PRIMARY AND SECONDARY FUNDS ALLOCATED ACCORDING TO PUPIL NUMBERS OR COUNTED AS PUPIL-LED (27)</th>
<th>X</th>
</tr>
</thead>
</table>
### III. OTHER FUNDING (28)

<table>
<thead>
<tr>
<th>FUNDING FACTOR (29)</th>
<th>DESCRIPTION OF UNIT OF MEASUREMENT OR FORMULA OR METHOD BY WHICH FUNDS ARE ALLOCATED, OR SCHEME REFERENCE SHOWING METHOD OF ALLOCATION (30)</th>
<th>NUMBER OF UNITS (31)</th>
<th>FUNDING PER UNIT (32)</th>
<th>FUNDS ALLOCATED (33)</th>
</tr>
</thead>
</table>

Details below are examples only

**School type/size related**

<table>
<thead>
<tr>
<th>Basic allocations (eg lump sums)</th>
<th>(eg primary school, secondary school)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Curriculum protection (eg primary, secondary)</td>
<td>(eg each pupil below specified threshold)</td>
</tr>
</tbody>
</table>

**Premises related**

<table>
<thead>
<tr>
<th>(eg floor area, site area, swimming pool, split site, rates, cleaning)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(eg square metre)</td>
<td></td>
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<tr>
<td>(eg square metre)</td>
<td></td>
</tr>
<tr>
<td>(eg cubic metre)</td>
<td></td>
</tr>
<tr>
<td>(eg schools with 2 sites over 1km apart)</td>
<td></td>
</tr>
<tr>
<td>(eg allocations based on actual cost)</td>
<td></td>
</tr>
<tr>
<td>(eg actual contract cost for schools bound by different contracts)</td>
<td></td>
</tr>
</tbody>
</table>

**Units attached to primary & secondary schools**

<table>
<thead>
<tr>
<th>Nursery classes (eg place)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Other units (eg farm unit)</td>
<td></td>
</tr>
</tbody>
</table>

**Small school salary protection** (eg scheme reference)

<table>
<thead>
<tr>
<th>Special needs allocations not counted as pupil-led funding (eg schools with over 30% of total roll receiving free school meals)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transitional adjustments (eg scheme reference)</td>
<td></td>
</tr>
<tr>
<td>Other adjustments (eg for schools closing during year)</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL PRIMARY AND SECONDARY FUNDS NOT COUNTED AS PUPIL-LED FUNDING (34)**

**IV. TOTAL FUNDS ALLOCATED TO PRIMARY AND SECONDARY SCHOOLS (35)**
### 3B. SPECIAL SCHOOLS

#### i. PLACE-LED FUNDING (36)

<table>
<thead>
<tr>
<th>Place factor</th>
<th>Place factor</th>
<th>Place factor</th>
<th>etc.</th>
<th>NUMBER OF PLACES (37)</th>
<th>FUNDING PER PLACE (38)</th>
<th>FUNDS ALLOCATED (39)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

Place-led funding totals (40)

#### ii. PUPIL-LED FUNDING (41)

<table>
<thead>
<tr>
<th>Age/year group</th>
<th>Age/year group</th>
<th>Age/year group</th>
<th>etc.</th>
<th>PUPIL NUMBERS (42)</th>
<th>FUNDING PER PUPIL (43)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

Pupil-led funding totals (44)

TOTAL SPECIAL SCHOOL FUNDS
ALLOCATED ACCORDING TO PLACE AND PUPIL NUMBERS (45)

#### iii. OTHER FUNDING (46)

<table>
<thead>
<tr>
<th>FUNDING FACTOR (47)</th>
<th>DESCRIPTION OF UNIT OF MEASUREMENT OR FORMULA OR METHOD BY WHICH FUNDS ARE ALLOCATED, OR SCHEME REFERENCE SHOWING METHOD OF ALLOCATION (48)</th>
<th>NUMBER OF UNITS (49)</th>
<th>FUNDING PER UNIT (50)</th>
<th>FUNDS ALLOCATED (51)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(£)</td>
<td>(£)</td>
<td>(£)</td>
</tr>
</tbody>
</table>

Details below are examples only

- **School type/size related**
  - Basic allocations
    - (eg hospital school, MLD school)
  - Premises related
    - (eg floor area, rates, cleaning)
      - (eg square metre)
      - (eg allocations based on actual cost)
      - (eg actual contract cost for schools bound by different contracts)
  - Salary protection
    - (eg scheme reference)
  - Transitional adjustments
    - (eg scheme reference)

TOTAL SPECIAL SCHOOL FUNDS ALLOCATED
OTHER THAN ACCORDING TO PLACE AND PUPIL NUMBERS (52)

#### iv. TOTAL FUNDS ALLOCATED TO SPECIAL SCHOOLS (53)

(£k)

#### 3C. TOTAL FUNDS ALLOCATED TO ALL SCHOOLS (ASB) (54)


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.

3A — Primary and Secondary Schools

Pupil-led funding

i.—(1) A sub-heading for the matters referred to in notes (6) to (13) below, which comprise the factors for allocating that part of the authority’s aggregated schools 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, their 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 amount 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), (19), (26) and (27) below expressed as percentages of the amount referred to in note (35) below.

Age-weighted funding

(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.

Pupil-led special educational needs (SEN) funding

(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 schools 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 educational needs they may have or are to be treated, for the purposes of applying the allocation formula, as having (but excluding any factors in respect of which expenditure may be allocated otherwise than on the basis of an equal amount for each pupil to whom the factor applies).

(9) Enter below this sub-heading each factor in the allocation formula under the authority’s scheme in accordance with which equal 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 do 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 equal 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.

**SEN funding counted as pupil-led**

ii.—(14) Subject to the proviso below, a sub-heading for the matters referred to in notes (15) to (26) below, which comprise the factors (other than those referred to in note (11) above) for allocating that part of the authority’s aggregated schools budget to be allocated in accordance with the allocation formula under the authority’s scheme on the basis of the relative needs of individual primary and secondary schools to incur expenditure in making special educational provision for pupils with statements: Provided that, the terms of the authority’s scheme permit this expenditure to be counted towards any minimum proportion of the primary and secondary school share of the aggregated schools budget which the authority is required under the scheme to allocate in accordance with any specified factor or combination of factors.

**Place-led funding**

(15) 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 primary and secondary schools covered by the authority’s scheme by reference to the numbers and kinds of places they provide for pupils with statements of special educational needs.

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

(17) Enter in the column below this heading opposite each factor listed in the first column in accordance with note (15) above the amount of expenditure attributed to each place to which the factor applies.

(18) Enter in the column below the 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 (17) above by the number for that factor entered in accordance with note (16) above.

(19) The aggregate of the numbers entered in accordance with note (16) above and the aggregate of the amounts entered in accordance with note (18) above.

**Other SEN funding counted as pupil-led**

(20) A sub-heading for the matters referred to in notes (21) to (26) below which comprise all factors of the kinds described in note (14) above other than those already described in note (15) above.

(21) Enter below this sub-heading a statement of each factor of the kind referred to in note (20) above.
(22) 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.

(23) 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.

(24) Enter in the column below this heading opposite each factor listed in the first column the amount of expenditure attributable to each unit of measurement entered in the column referred to in note (23) above.

(25) Enter in the column below this heading opposite each factor listed in the first column the amount of expenditure produced by multiplying the amount for that factor (entered in accordance with note (24) above) by the number of units for that factor (entered in accordance with note (23) 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.

(26) The aggregate of the amounts entered in accordance with note (25) above.

(27) The aggregate of the amounts entered in accordance with notes (7), (13), (19) and (26) above.

Other funding

iii. — (28) A sub-heading for the matters referred to in notes (29) to (34) below which comprise the factors for allocating that part of the authority’s aggregated schools budget to be allocated to primary and secondary schools in accordance with the allocation formula under the authority’s scheme other than factors entered in accordance with notes (6), (9), (11), (15) and (21) above.

(29) Enter below this sub-heading a statement of each factor of the kind referred to in note (28) above.

(30) 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.

(31) 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.

(32) Enter in the column under this heading opposite each factor listed in the first column the amount of expenditure attributable to each unit of measurement entered in the column referred to in note (31) above.

(33) Enter in the column under this heading opposite each factor listed in the first column the amount of expenditure produced by multiplying the amount for that factor (entered in accordance with note (32) above) by the number of units for that factor (entered in accordance with note (31) 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.

(34) The aggregate of the amounts entered in accordance with note (33) above.

Total funds allocated to primary and secondary schools

iv. — (35) The aggregate of the amounts entered in accordance with notes (27) and (34) above.

3B — Special Schools
Place-led funding

i.—(36) 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.

(37) 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.

(38) Enter in the column below this heading opposite each factor listed in the first column in accordance with note (36) above the amount of expenditure attributed to each place to which the factor applies.

(39) 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 entered in accordance with note (36) above, the amount of expenditure for that factor (entered in accordance with note (38) above) by the number of places for that factor (entered in accordance with note (37) above), and

(b) in the case of factors entered in accordance with note (41) below, the amount of expenditure for that factor (entered in accordance with note (43) below) by the number of pupils for that factor (entered in accordance with note (42) below).

(40) The aggregate of the numbers entered in accordance with note (37) above and the aggregate of the amounts entered in accordance with sub-paragraph (a) of note (39) above.

Pupil-led funding

ii.—(41) 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.

(42) Enter in the column below this heading opposite each factor entered in the first column in accordance with note (41) above the total number of registered pupils at special schools covered by the authority’s scheme to whom the factor applies.

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

(44) The aggregate of the numbers entered in accordance with note (42) above and the aggregate of the amounts entered in accordance with sub-paragraph (b) of note (39) above.

(45) The aggregate of the aggregated amounts referred to in notes (40) and (44) above.

Other funding

iii.—(46) A sub-heading for the matters referred to in notes (47) to (52) below which comprise the factors for allocating that part of the authority’s aggregated schools 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.

(47) Enter below this sub-heading a statement of each factor of the kind referred to in note (46) above.

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

(50) Enter in the column under this heading opposite each factor entered in the first column the amount of expenditure attributable to each unit of measurement entered in the column referred to in note (49) above.

(51) Enter in the column under this heading opposite each factor entered in the first column the amount of expenditure produced by multiplying the amount for that factor (entered in accordance with note (50) above) by the number of units for that factor (entered in accordance with note (49) 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.

(52) The aggregate of the amounts entered in accordance with note (51) above.

Total funds allocated to special schools

iv.—(53) The aggregate of the amounts entered in accordance with notes (45) and (52) above.

3C — Total funds allocated to all schools

(54) The aggregate of the amounts entered in accordance with notes (35) and (53) above.

SCHEDULE 4

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, their 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.

Gillian Shephard
Secretary of State for Education
31st January 1995

EXPLANATORY NOTE
(This note is not part of the Regulations)

These Regulations, which apply only to local education authorities in England, replace, for a
financial year beginning on or after 1st April 1995, the Education (School Financial Statements)
(Prescribed Particulars etc.) Regulations 1994 ("the 1994 Regulations") as they apply to such local
education authorities. The 1994 Regulations are to that extent revoked. The 1994 Regulations
continue to apply for the financial year beginning 1st April 1994, the Education (School Financial
Statements) (Prescribed Particulars etc.) Regulations 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 (except in so far 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).

The main changes made by these Regulations are—

(a) In Part 1 of a budget statement—

(i) certain categories of planned expenditure by a local education authority (on school
inspections offset by income received from Her Majesty’s Chief Inspector of Schools
in England, on pupil support, on governors’ and local education authority liability
insurance, on local education authority initiatives, on school specific contingencies
and on certain provision for pupils from ethnic minorities) are reclassified as
discretionary exceptions outside the potential schools budget, and
(ii) certain categories of planned expenditure by a local education authority (on
services provided by education welfare officers and education social workers, on
certain services provided by educational psychologists, on certain redundancy and
compensation payments and in connection with the authority’s duties to make
assessments of, and to make, maintain and review statements for, children with
special educational needs) are reclassified as mandatory exceptions following the
inclusion of such items of expenditure in the Education (Financial Delegation to

(b) In Part 3 of a budget statement a new section 3Aii (special educational needs funding
counted as pupil-led) has been added. Local education authorities will be able to treat
certain forms of funding, relating to pupils with statements of special educational needs,
as funding to be distributed by reference to pupil numbers for the purpose of meeting
requirements in their scheme as to the proportion of funding to be distributed by reference
to such matters.
(c) Outturn statements are required to contain information about the amount of any reduction in a school’s budget share arising from the permanent exclusion of pupils and any increase in funding arising from the admission of pupils who have been permanently excluded from other schools.

(d) Local education authorities are required to supply copies of budget and outturn statements to the Funding Agency for Schools.

The operation of the 1994 Regulations in relation to local education authorities in Wales is not affected by these Regulations.