

SCHEDULE 1

Regulations 10(3)(b) and 15(4)

EXCLUDED HEADS OR ITEMS OF EXPENDITURE

The following heads or items of expenditure are excluded for the purposes of determining an amount under regulation 10(3)(b) or (as the case may be) determining in accordance with regulation 15(4) the amount of relevant expenditure incurred by the former maintaining authority—

- (a) expenditure treated by the former maintaining authority as expenditure of a capital nature;
- (b) expenditure in respect of the repayment of the principal of, the payment of interest on and the discharge of any financial obligation in connection with, any loan raised to meet expenditure of a capital nature;
- (c) expenditure which is offset by income received as central government grant in support of specific expenditure;
- (d) expenditure required to meet the liabilities of the former maintaining authority in respect of compensation for premature retirement of—
 - (i) persons formerly employed by them to work at a school maintained by them; or
 - (ii) persons formerly employed by the governing body of a school maintained by them, the purposes of payment of compensation for premature retirement was made before 1st April 1992;
- (e) expenditure on the following items and on any necessary administrative costs associated therewith—
 - (i) transport of pupils between home and school;
 - (ii) the provision of clothing for pupils;
 - (iii) the granting of scholarships, exhibitions, bursaries or other allowances to pupils over compulsory school age, to enable pupils to take advantage of educational facilities without hardship to themselves or their parents;
 - (iv) expenditure on education welfare officers and educational psychologists;
 - (v) expenditure on additional support provided to schools specifically for pupils with statements of special educational needs in accordance with those statements.