

## SCHEDULE 2

Regulation 16(3)

### RELEVANT EXPENDITURE

1. Subject to paragraph 2, the following heads or items of expenditure are to be included for the purposes of determining in accordance with regulation 16(2) the amount of relevant expenditure incurred by the maintaining local education authority in the preceding financial year—

- (a) salaries of, and other costs attributable to, staff employed to work wholly or partly at the school other than staff employed in the provision of school meals;
- (b) expenditure on books, stationery and other educational equipment for use at the school;
- (c) expenditure on telephones and postage for the purposes of the school;
- (d) examination fees incurred in relation to registered pupils at the school;
- (e) expenditure relating to the school premises, including in particular—
  - (i) heating and lighting;
  - (ii) caretaking and cleaning; and
  - (iii) rent, non-domestic rates, water rates and charges for the supply of water or the provision of sewerage services; and
- (f) any other expenditure treated by the authority as forming part of the direct costs of the school.

2. The amount of relevant expenditure incurred by the maintaining local education authority in the preceding financial year does not include the aggregate of the amounts referred to in paragraph 8 of Schedule 1.