
STATUTORY INSTRUMENTS

2012 No. 2991

**The School and Early Years Finance
(England) Regulations 2012**

PART 2

Action to be Taken by a Local Authority

CHAPTER 2

Determination of Schools Budgets, Individual Schools Budgets, and Budget Shares

The schools budget

6.—(1) The classes or descriptions of local authority expenditure specified in sub-paragraphs (a) to (e) and Schedule 2 are prescribed for the purposes of section 45A(2) of the 1998 Act and the determination of a local authority's schools budget, subject to paragraph (2) and the exceptions in regulation 7—

- (a) expenditure on the provision and maintenance of maintained schools and on the education of pupils registered at maintained schools;
- (b) expenditure on the education of pupils at independent schools, non-maintained special schools, pupil referral units, at home or in hospital, and on any other arrangements for the provision of primary and secondary education for pupils otherwise than at schools maintained by a local authority;
- (c) all other expenditure incurred in connection with the authority's functions in relation to the provision of primary and secondary education, in so far as that expenditure does not fall within sub-paragraph (a) or (b);
- (d) expenditure on the education of—
 - (i) pupils or students up to the age of 25 with special educational needs,
 - (ii) persons provided with further education who are aged under 19 and have learning difficulties, and
 - (iii) persons provided with further education who are aged 19 or over but under 25 and are subject to learning difficulty assessment,in so far as that expenditure does not fall within sub-paragraphs (a) to (c); and
- (e) expenditure on early years provision, in so far as that expenditure does not fall within sub-paragraphs (a) to (d).

(2) Where a local authority operates a combined service for the benefit of pupils referred to in paragraph (1), expenditure referred to in paragraph 36(c) of Schedule 2 to the 2012 Regulations is only expenditure prescribed for the purposes of section 45A(2) of the 1998 Act and the determination of a local authority's schools budget where that expenditure is incurred in providing an educational benefit to those pupils.