

## SCHEDULE 2

Classes or Descriptions of Planned Expenditure which may be Deducted from the Schools Budget of a Local Authority

*Expenditure of a class or description referred to in this Schedule includes expenditure on associated administrative costs and overheads*

### **Additional learning needs**

2. Subject to paragraphs 3 and 4, expenditure in making the provision specified in a pupil's statement of special educational needs except where the pupil is—
  - (a) a registered pupil at a special school maintained by the authority; or
  - (b) a registered pupil at a nursery, primary or secondary school maintained by the authority who occupies one of a number of places at that school which are recognised by the authority as being reserved for children with special educational needs.