

## Appendix 3

### SUMMARY OF BCM EXCEPTION CRITERIA

Allowable under Former BCM Exemption Rules	2008-09 Financial Year-end	2009-10 Financial Year-end
Standards Funds	Up to 5/17ths eligible, where supported by finance system records	No longer eligible
Private Funds balances	Where these are identifiable within the school's accounting records, but correct accounting procedure should anyway be followed for receipts in advance	No longer eligible (correct accounting procedure should be followed for receipts in advance)
Reorganisation funding (also any new Federation allowances)	Unspent element still eligible	Unspent element eligible but with a time limit of two full financial years following the 'event'.
Reserves held on behalf of other schools	Still eligible (but ensure discussions take place to prepare for 2009-10 change)	No longer eligible Banker school can claim to have balances attributed to partner schools
Roll fluctuations and Three Year Plan	Short term provisions eligible (these should be evident within the school's submitted 3 year plan)	No longer eligible
Late funding allocations	January to March allocations eligible, but not reimbursements or those where prior notification was issued	No longer eligible Possibly some specific government grant exceptions, but only as determined by KCC
Building Projects or Major ICT purchases	Eligible, but 'commitment' should be evidenced, and devolved capital balance exhausted	No longer eligible unless formally approved under new procedure (see Appendix 2)

Note: The criteria for 2008-09 have not changed. Where additional notes are included in the 2008-09 column above, these are provided as an aid to schools to deal with any potential challenge as to 'reasonableness of interpretation' at the end of the 2008-09 year.