Department for Education

High Needs Provision Capital Allocations (HNPCA)
GRANT DETERMINATION 2026-27: No 31/8302

The Minister of State for Education ("the Minister of State"), in exercise of the powers conferred by section 31 of the Local Government Act 2003, makes the following determination:

Citation

1) This determination may be cited as the High Needs Provision Capital Allocations (HNPCA) Determination 2026-27 No31/8302.

Purpose of the grant

2) The purpose of the grant is to provide support to local authorities in England towards expenditure lawfully incurred or to be incurred by them.

Determination

3) The Minister of State determines the authorities to which grant is to be paid and the amount of grant to be paid; these are set out in Annex A.

Grant conditions

4) Pursuant to section 31(3) and 31(4) of the Local Government Act 2003, the Minister of State determines that the grant will be paid subject to the conditions in Annex B.

Treasury consent

5) Before making this determination in relation to local authorities in England, the Minister of State obtained the consent of the Treasury.

Signed by authority of the Minister of State for Education

Phil Dixon, Central Capital Unit, Deputy Director

ANNEX A – High Needs Provision Capital Allocations (HNPCA) GRANT DETERMINATION 2026-27: No 31/8302

High Needs Provision Capital Allocations for 2026-27 can be found published at:

High needs provision capital allocations - GOV.UK

ANNEX B – High Needs Provision Capital Allocations (HNPCA) GRANT DETERMINATION 2026-27: No 31/8302

GRANT CONDITIONS

1. Grant paid to a local authority under this determination may be used only for the purposes that a capital receipt may be used for in accordance with regulations made under section 11 of the Local Government Act 2003.

2. The Chief Executive and Chief Internal Auditor of each of the recipient authorities are required to sign and return to the Capital Grant Assurance Team within the Operations and Infrastructure Group of the Department for Education a declaration, to be received no later than date communicated by the team, in the following terms:

   > "To the best of our knowledge and belief, and having carried out appropriate investigations and checks, in our opinion, in all significant respects, the conditions attached to High Needs Provision Capital Allocations (HNPCA) 2026-27: No 31/8302 have been complied with".

3. If an authority fails to comply with any of the conditions and requirements of paragraphs 1 and 2, the Minister of State may-

   a) reduce, suspend or withhold grant; or

   b) by notification in writing to the authority, require the repayment of the whole or any part of the grant.

4. Any sum notified by the Minister of State under paragraph 3(b) shall immediately become repayable to the Minister.

5. The Grant Recipient shall at all times during and following the end of the Funding Period:
   a) comply with requirements of the Branding Manual in relation to the Funded Activities; and
   b) cease use of the Funded by UK Government logo on demand if directed to do so by the Authority.

6. **Branding Manual** means the HM Government of the United Kingdom of Great Britain and Northern Ireland 'Funded by UK Government branding manual' first published by the Cabinet Office in November 2022 and is available at https://gcs.civilservice.gov.uk/guidance/marketing/branding-guidelines/ including any subsequent updates from time to time.

Conditions relating to efficiency of spend

7. A local authority should seek to ensure funding paid out under this grant is spent efficiently. To which end, it should thoroughly evaluate all procurement options for projects – including the DfE construction frameworks and output specification – to demonstrate value for money. A local authority should encourage academy trusts and other responsible bodies to do the same, should they procure a construction project directly.

8. A local authority may be required to provide such information as reasonably requested by the Secretary of State, relating to expenditure on new places and the procurement options appraisal conducted.

High Needs Provision Capital Allocations Memorandum of Understanding (MOU)

9. A Memorandum of Understanding (MoU) has been agreed between the Department for Education and local authorities in relation to the High Needs Provision Capital Allocation 2026–27. The MoU is separate to this Grant Determination, is non-legally binding, and does not form part of the grant conditions.