Expenditure by Local Authorities and Schools on Education, Children and Young People’s Services in England, 2014-15

About this release
This document provides an overview of the data used in the production of the expenditure by local authorities and schools on education, children and young people’s services statistical release.

It provides information on the data sources, their coverage and quality and explains the methodology used in producing the data including how it is validated.

It is based on the Office for National Statistics’ guidelines for measuring statistical quality.

Feedback
We are changing the way our releases look and welcome feedback on any aspect of this document at: finance.statistics@education.gsi.gov.uk

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About the output

Data Collection

Local authorities are required to provide the Department for Education (DfE) with a Section 251 Outturn Return and a Consistent Financial Reporting (CFR) Return shortly after the start of each financial year. This is to ensure local authorities provide financial data in a consistent manner that can support comparisons and benchmarking with other local authorities. The most recent administrative directives (that determine the form, content and responsibilities towards the data returns) can be found at the following links:

Consistent financial reporting framework

Section 251 outturn guidance

Punctuality

The proposed month of publication is announced on gov.uk at least twelve months in advance and precise dates are announced at least four weeks prior to publication. In the unlikely event of a change to the pre-announced release schedule, the change and the reasons for it would be announced.

Accuracy and reliability

Data coverage, quality and validation

For the CFR Return, all schools that were local authority maintained in the 152 local authorities at any point during the 2014-15 financial year were required to make a return or their local authority can make the return on their behalf.

Data are loaded directly into the DfE bespoke data collection system; COLLECT (Collections On-Line for Learning, Education, Children and Teachers). Both the Section 251 Outturn and CFR data pass through several phases of checking and data cleaning. The CFR and Outturn data that are loaded into COLLECT are subject to a pre-agreed series of validation checks to aid the submission of accurate data. Extensive guidance and support is provided to schools and local authorities to help them ensure the data they provide is as accurate as possible. The guidance aims to reduce the impact of any local variations by collecting data in as consistent a format as possible, and by having extensive phases of checking and sign off.

There are no planned revisions to this Statistical Release. However, if at a later date we need to make a revision, this will comply with the Departmental revisions policy.

Disclosure Control

The Code of Practice for Official Statistics requires us to take reasonable steps to ensure that our published or disseminated statistics protect confidentiality.

We round numbers and, because of this rounding, totals in text and in tables may not always equal the sum of their component parts. Similarly, differences quoted in text may not always be the same as differences shown in tables. This is consistent with the Departmental statistical policy. We also adopt the following symbols:

.   not applicable
..  not available
Accessibility

The Statistical Release (SR) text is published in pdf format so that it is accessible to all users irrespective of their choice of software. Care is also taken to ensure that the document meets accessibility guidelines. Key figures are highlighted in the SR text which draws out the key messages such as changes over time. Small tables or charts illustrating key figures are also included in the text.

Each SR is accompanied by formatted Excel tables with clear titles which allow users to find more detail than can be provided in the SR text. Any important limitations or inconsistencies in the data are mentioned in footnotes so that users don’t have to refer to the text or this document.

Further information is available

Previously published figures  Figures for 2013-14 are available on the Departments statistical website.

Got a query? Like to give feedback?

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If non-media  Lisa Sweeting, Infrastructure and Funding Directorate, Department for Education, Bishopsgate House, Feethams, Darlington DL1 5QE

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Definitions and coverage

Definitions  The school income and expenditure data in this release is submitted to the Department by local authority maintained schools as part of the annual Consistent Financial Reporting (CFR) collection. The local authority income and expenditure data are submitted by local authorities as part of the annual Section 251 Outturn collection.

The data contained in Tables 1, 2, 6, 7, 8 and 9 is based on Section 251 Outturn. The definitions of all the Section 251 Outturn income and expenditure categories are available on the Department’s website at the following link:

Section 251 outturn guidance

The data contained in Tables 3, 4, 5, 10, 11 and 12 is based on the CFR Framework and the detailed framework can be found at the following link:

Consistent financial reporting framework
Coverage

The CFR exercise is a statutory data collection - Consistent Financial Reporting (England) Regulations 2003 (SI 2003 No. 373) – which came into force on 1 April 2003. A CFR return is required for all schools maintained by the local authority at the end of each financial year. This is to ensure schools provide financial data in a consistent manner that can support comparisons and benchmarking with other schools. The following schools, institutions and providers are excluded from CFR: private, voluntary and independent (PVI) providers and general hospital schools.

The Section 251 Outturn exercise is a statutory data collection which has collected information on the expenditure of local authorities and their schools since the 1999-2000 financial year.

Per Capita

As more academy schools open (for which data do not appear in this release), it is becoming increasingly important to distinguish pupil numbers between the different items of expenditure on a per capita basis. The ‘per capita’ figures are derived using the Section 251 Budget Return data with a number of population sources, depending on the sub-category of the planned expenditure being looked at. The population categories are:

- Total pupils aged 3-19 from maintained schools only;
- Total pupils aged 3-19 from maintained schools and recoupment academies only;
- Total pupils aged 3-19 from maintained schools and all academies;
- Total population aged between 0-17; and
- Total population aged between 0-19.

Revenue Balances

The final total end revenue balance for each school is calculated by adding together variables B01, B02 and B06 as defined in the CFR framework. A deficit within a school is simply identified from a negative end balance, and a surplus from any positive end balance. Traditionally we have also supplied figures on the schools with surplus above a certain percentage of that school's total income. These figures are again available in Tables 5 and 11 using thresholds of surpluses exceeding 5% of total income for secondary schools, and 8% for all other school phases.