



Education  
Funding  
Agency

# **Local authority planned expenditure benchmarking tables: 2014 to 2015**

**Explanatory note**

**September 2014**

# Contents

Introduction	3
Per capita tables – calculations and underlying data	5
Year-on-year table – calculations and underlying data	9
Additional information table – calculations and underlying data	11

## Introduction

The benchmarking tables of planned expenditure are drawn from the published Section 251 budget statements for the 2014-15 financial year and are primarily aimed at schools forums and local authorities (LAs).

The tables give detailed information on each LA's planned expenditure on education in a form which enables comparison between LAs.

In certain categories, planned expenditure varies greatly between LAs. Further information is provided in the 'information page', available in the associated resources in this publication.

A Statistical First Release has also been published at the same time, providing national-level summary information and commentary about LA planned expenditure on education and young people's services in 2014-15.

The content of the 2014-15 Benchmarking Tables of Local Authority (LA) planned expenditure are similar to those produced in 2013-14.

The benchmarking tables are published as **Official Statistics** as they are:

- a) nationally representative;
- b) a structured collection system that is part of a series; and
- c) subject to sound statistical principles.

The tables have been published in accordance with the Code of Practice for Official Statistics.

For more information on Official Statistics, please visit the [UK Statistic Authority](#) website.

As in recent years, some of the Department for Education's Financial Data Collection budget statement lines (also referred to as Section 251 budget statement) have been divided by population figures rather than pupil numbers. This means that in order to be more accurate in the description of the tables, all tables are called "per capita", to reflect that some lines are divided by pupil numbers, while others are divided by population. See the section below on the per capita tables for more information.

This year, the information provided by LAs relating to those items of expenditure for which the LA only has responsibility towards the schools it maintains, gives full-year budgets for schools which were maintained as at 31 March 2014, irrespective of if some of these were known to be converting to academy status during the course of the year.

The two per capita tables have been revised to recognise the additional lines in the LA Table (previously Table 1) this year, as well as some lines that have been discontinued.

The additional information table will again include a further per capita breakdown for a selection of expenditure lines of Section 251 Budget LA Table, divided through by relevant pupil/population figures.

The layout of the tables mirror those published in 2013-14, showing the minimum, maximum, median and mean for each column. Further information on the median and its interpretation is included in the 'additional information document in Frequently Asked Questions'.

As in previous years, users are able to compare LAs by Government Office Region or Type. The final tables will also have the option to compare authorities across the Children's Services Statistical Neighbours (updated in April 2009 following Local Government reorganisation which resulted in the LA of Cheshire being replaced by two new LAs of **Cheshire East** and **Cheshire West and Chester** and the LA of Bedfordshire being replaced by two new LAs of **Bedford Borough** and **Central Bedfordshire**) or with up to ten other authorities. Further information on these statistical neighbours is available at the [National Foundation for Educational Research](#) who have developed a [benchmarking tool and practitioner user guide](#).

The final tables will use Section 251 budget statement data loaded on the COLLECT system as of Tuesday **2<sup>nd</sup> September 2014**, irrespective of the return status. The tables do not include Isles of Scilly and City of London due to their small size.

## Per capita tables – calculations and underlying data

The table will contain each individual Section 251 budget LA Table line divided through either by

- a count of pupils aged 3 to 19 in maintained schools only in the LA,
- a count of pupils aged 3 to 19 in maintained schools and recoupment academies in the LA,
- a count of pupils aged 3 to 19 in maintained schools and all academies in the LA,
- the resident population aged 0-17 in the LA, or
- the resident population aged 0-19 in the LA

The divisor used will be the count which is most appropriate for the expenditure line, exact details are provided further below.

As more academies open it is becoming increasingly important to distinguish pupil numbers between the different columns of the per capita table. This is based mainly on whether funding transfers from LAs to academies through recoupment. This is dependent on whether an LA's expenditure on a particular line shown on s251 clearly relates to its maintained schools only, or is in relation to both the maintained schools and academies located in its area. For example, 'supply of school places' uses all pupils as the divisor for calculating the per capita figures, because this is a statutory function of the LA towards both maintained schools and academies. By contrast, for example, Schools Budget Insurance uses pupils at maintained schools only as the divisor, because LAs do not have responsibility for this function for academies, which directly receive funding for this as part of their allocations from the Education Funding Agency (EFA).

The 0-17 and 0-19 population data used for relevant lines are sourced from Office for National Statistics population projections for mid-2014, based on actual data up to mid-2012. See link below for further information.

<http://www.ons.gov.uk/ons/publications/re-reference-tables.html?edition=tcm%3A77-335242>

There are two per capita tables; (i) the per capita all lines gross and (ii) per capita all lines net. These include each individual Section 251 budget LA Table line, and reflect the extra lines that have been added to the budget LA Table, as well as omitting those lines that have been discontinued.

The pupil counts used as the divisor throughout the per capita tables are the sum of the following:

**Table 1: Basis for pupil counts used as a divisor for lines relevant to maintained schools of the per capita tables**

Pupils aged 3 years old at 31 December 2013 (full time	Jan 2014 Early
--	----------------

equivalents) receiving education in private, voluntary and independent settings (places funded by the LA). <sup>1</sup>	Years Census <sup>2</sup>
Pupils aged 3 years old at 31 August 2013 and 4 years old at 31 December 2013 (full time equivalents) receiving education in private, voluntary and independent settings (places funded by the LA). <sup>1</sup>	Jan 2014 Early Years Census <sup>2</sup>
Pupils aged 4 years old at 31 August 2013 (full time equivalents) receiving education in private, voluntary and independent settings (places funded by the LA). <sup>1</sup>	Jan 2014 Early Years Census <sup>2</sup>
Pupils (full time equivalents) educated in maintained nursery schools (not including nursery classes in primary schools)	Jan 2014 School Census <sup>3</sup>
Pupils (full time equivalents) educated in maintained primary schools (including nursery classes in primary schools), and excluding those schools which had converted to academy status before the end of March 2014.	Jan 2014 School Census <sup>3</sup>
Pupils educated in maintained secondary schools (full time equivalents, excluding CTC's, academies and also excludes those schools which had converted to academy status before the end of March 2014.	Jan 2014 School Census <sup>3</sup>
Pupils educated in maintained special schools (full time equivalents)	Jan 2014 School Census <sup>3</sup>
Pupils educated in pupil referral units (full time equivalents)	Jan 2014 PRU Census <sup>3</sup>
Pupils educated in general hospital schools (full time equivalents)	Jan 2014 SLASC <sup>3</sup>
Pupils receiving education in settings outside schools (in pursuance of arrangements made by the LA), independent	Jan 2014 AP Census <sup>4</sup>

<sup>1</sup> the divisor includes 2 year old pupils receiving funding as reported by the LAs in the s251 Early Years proforma. The full-time Equivalent (FTE) has been derived and capped at 15 hrs a week.

3 year old pupils are either those pupils aged 3 at 31 December 2013, or those aged 4 at 31 December 2013 but aged 3 at 31 August 2013. In calculating the full-time equivalent (FTE) number of pupils under 4 years old, we refer to the number of hours at setting and funded by the LA, up to a maximum of 15hrs per week. Accordingly, one pupil may be funded for a maximum of 0.6 FTE.

<sup>2</sup> 3 and 4 year old pupil data in private, voluntary and independent settings are derived from the Early Years Census data collection exercise.

<sup>3</sup> School Census, PRU Census and SLASC data from January School Census. Pupils taken from School Census include pupils with sole or dual main registrations; from PRU Census includes those with sole, dual main, or registered with FE colleges or other providers; from SLASC include pupils of all registration types.

<sup>4</sup> Data from the January Alternative Provision census (formerly known as Form 8b)

schools, or schools not maintained by an LA (tuition fees paid in full by the LA)	
---	--

The columns which use this divisor to arrive at the appropriate per capita figure relate to those items of expenditure for which the LA only has responsibility towards the schools it maintains. This means the following columns of the per capita tables.

Columns: 2-11, 41-48, 61.

Divisor 2: Total pupils aged 3-19 from maintained schools & recoupment academies.

In addition to the above 10 categories in divisor 1, this will also include the following:

**Table 2: Basic for pupil counts used as a divisor for lines relevant for maintained schools and recoupment academies**

Pupils educated in recoupment academies (full time equivalents) that is those schools which had converted to academy status before the end of March 2014.	Jan 2014 School Census3
---	-------------------------

The columns which use this divisor to arrive at the appropriate per capita figure relate to those items of expenditure for which the LA has responsibility towards both the schools it maintains and recoupment academies located in that area. This means the following columns of the per capita tables.

Columns: 1, 26-40

Divisor 3: Total pupils aged 3-19 from maintained schools & all academies

In addition to the pupil numbers in maintained schools for divisor 1 above, it includes pupils from all academies in the LA (full time equivalents).

Columns: 49-60, 62

Divisor 4: 0-17 population figures

The columns which use this divisor to arrive at the appropriate per capita figure relate to those items of expenditure for which the LA has responsibility towards all children aged 0-17 living in the area. This means the following columns of the per capita tables.

Columns: 25, 63-96

Divisor 5: 0-19 population figures

The columns which use this divisor to arrive at the appropriate per capita figure relate to those items of expenditure for which the LA has responsibility towards all children aged 0-19 living in the area. This means the following columns of the per capita tables.

Columns: 12-24.

Total Schools Budget: For the Total Schools Budget (before Academy recoupment) in column 40, due to the increased complexity in the number of denominators in the constituent parts, a dominant denominator is used to derive a crude per capita figure. This should not be used for accurate comparison. The per capita figures for individual components such as dedelegated items, early years and high need budgets should be used instead for accurate comparison.

Column 96 contains the sum of the lines in column 94 and 95.

Pupil numbers are based on January 2014 data collections. Therefore, they will not perfectly match the Section 251 budget data, particularly where schools have transferred, opened or closed mid-year, in addition to academy conversions. However, as highlighted above, pupils at schools which converted to academy status between census date and the end of March 2014 are not counted towards Divisor 1. Divisor 1 therefore counts all pupils at maintained schools as at the end of March 2014, which is consistent with the basis on which LAs have provided budgetary information for the relevant lines.

All figures are rounded to the nearest pound so components may not sum exactly to totals. For categories where there is a very small amount of planned expenditure, the per capita figure may be rounded to zero.



## **Year-on-year table – calculations and underlying data**

The table provides information on percentage changes in authorities' planned expenditure on education from 2013-14 to 2014-15 for selected expenditure categories. The table uses figures from the LA Table of Section 251 budget return. There are three columns showing the percentage change in 3-19 pupil numbers (maintained schools only, maintained schools plus academies, and population aged between 0 and 19) from 2013-14 to 2014-15. Note that the decreases in 3-19 maintained schools only pupil numbers between 2013-14 and 2014-15 are due to a number of schools converting to become academies during the course of 2013-14.

If the underlying cash amounts are very small, a relatively small cash increase or decrease between years could result in a large percentage change. The average size of category value noted at the top of each column, together with the values on the per-pupil table, will give a general indication of the relative size of expenditure on these budget items in 2014-15. Year-on-year changes could also be a result of accounting changes or because of an LA delegating increased levels of expenditure to its schools.

The compositions of the selected expenditure categories are given below and are followed by a table, for ease of reference.

### **Schools Budget**

#### **1. High needs budget**

The percentage change in high needs budget from lines 1.2.1 to 1.2.3 and from 1.2.5 to 1.2.11. The same lines are taken from 13-14 (lines 1.2.1 to 1.2.10) for the year on year comparison.

#### **2. Contingencies**

The percentage change in planned expenditure on contingencies. This figure uses line 1.1.1 in both 2013-14 and 2014-15.

### **LA Budget**

#### **3. Statutory / regulatory duties**

The percentage change in planned expenditure on overall management of the authority's responsibilities in relation to education. This is calculated from budget line 2.0.6 (net) in 2013-14 and 2014-15.

## 4. Other strategic management

The percentage change in planned expenditure on other LA strategic management. This is the sum of net lines 2.0.7-2.0.8 + 2.2.3-2.2.5 in 2014-15. The same lines apply in 2013-14.

## 5. School improvement including EDP

The change in expenditure on school improvement calculated from budget line 2.0.4 (net) in 2013-14 and 2014-15. This category shows the percentage change in planned expenditure incurred by the authority in respect of action to support the improvement of standards in the authority's schools and does not cover all authority-planned expenditure on school improvement.

## 6. Home to school/college transport

The change in expenditure on home to school and home to college transport calculated from the sum of net budget lines 2.1.4 to 2.1.5 in 2014-15. The same lines apply in 2013-14.

**Table 3 School budget expenditure categories**

Category	2014-15 Lines	2013-14 Lines
<b>SCHOOLS BUDGET</b>		
1. High needs budget	Sum of 1.2.1 to 1.2.3 + sum of 1.2.5 to 1.2.11 (net)	Sum of 1.2.1 to 1.2.10 (net)
2. Contingencies	1.1.1 (net)	1.1.1 (net)
<b>LA BUDGET</b>		
3. Statutory/Regulatory Duties	2.0.6 (net)	2.0.6 (net)
4. Other strategic management	Sum of 2.0.7-2.0.8 and 2.2.3 to 2.2.5 (net)	Sum of 2.0.7-2.0.8 and 2.2.3 to 2.2.5 (net)
5. School improvement including EDP	2.0.4 (net)	2.0.4 (net)
6. Home to school/college transport	Sum of 2.1.4 to 2.1.5 (net)	Sum of 2.1.4 to 2.1.5 (net)

## Additional information table – calculations and underlying data

This table provides additional information for Schools Forums and authorities and draws data from a number of Section 251 tables and other sources. Further information about the columns in this table is given below.

### Dedicated Schools Grant

#### 1. 2014-15 DSG Schools block unit of funding (SBUF) per pupil

This is taken directly from the Local Authorities' 2014-15 DSG SBUF amounts (column G of "2014-15 DSG allocations" sheet) at

[Dedicated schools grant 2014 to 2015 - Publications - GOV.UK](http://www.gov.uk/government/publications/dedicated-schools-grant-2014-to-2015)

#### 2. Planned expenditure in addition to DSG in 2014-15

This shows the additional cash contribution (if any) made to the Schools Budget by the LA, and is taken directly from line 1.7.5 of the Schools Budget of each authority's latest Section 251 budget statements for 2014-15.

Columns 3–4 contain Minimum Funding Guarantee for primary and secondary schools from the latest LA proformas for 2014-15

This shows the percentage of maintained schools, by LA and phase, receiving the Minimum Funding Guarantee for 2014-15.

5. Home to school transport: SEN transport expenditure (line 2.1.4 gross) + SEN transport (line 1.4.11 gross) is divided by statemented pupils as at January 2013. Please refer to the following link for further information (Table 14A):

<https://www.gov.uk/government/organisations/department-for-education/series/statistics-special-educational-needs-sen>

6. Total children looked after (line 3.1.11 gross) is divided by looked after children using SSDA 903 return (as at 31st March 2013, figures from 2012-13 have been used as this is the most up to date data available at the time of publication). Please refer to the following link for further information (Table LAA1):

<https://www.gov.uk/government/publications/children-looked-after-in-england-including-adoption>

7. Total safeguarding children and young people's safety (3.3.4 gross) is divided by children in need and looked after children (as at 31st March 2013, figures from 2012-13 have been used as this is the most up to date data available at the time of publication). Please refer to the following link for further information (Table B1) in the main table SFR 45/2013:

<https://www.gov.uk/government/publications/characteristics-of-children-in-need-in-england-2012-to-2013>

8. Home to school transport: SEN transport expenditure (line 2.1.4 net) + SEN transport (line 1.4.11 net) is divided by statemented pupils as at January 2014. Please refer to the following link for further information (Table 14A):

<https://www.gov.uk/government/organisations/department-for-education/series/statistics-special-educational-needs-sen>

9. Total children looked after (line 3.1.11 net) is divided by looked after children using SSDA 903 return (as at 31st March 2013, figures from 2012-13 have been used as this is the most up to date data available at the time of publication). Please refer to the following link for further information (Table LAA1):

<https://www.gov.uk/government/publications/children-looked-after-in-england-including-adoption>

10. Total safeguarding children and young people's safety (3.3.4 net) is divided by children in need and looked after children (as at 31st March 2013, figures from 2012-13 have been used as this is the most up to date data available at the time of publication). Please refer to the following link for further information (Table B1) in the main table SFR 45/2013:

<https://www.gov.uk/government/publications/characteristics-of-children-in-need-in-england-2012-to-2013>



Education  
Funding  
Agency

© Crown copyright September 2014

You may re-use this document/publication (not including logos) free of charge in any format or medium, under the terms of the Open Government Licence v2.0. Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

To view this licence:

visit [www.nationalarchives.gov.uk/doc/open-government-licence/version/2](http://www.nationalarchives.gov.uk/doc/open-government-licence/version/2)

email [psi@nationalarchives.gsi.gov.uk](mailto:psi@nationalarchives.gsi.gov.uk)

About this publication:

enquiries [www.education.gov.uk/contactus](http://www.education.gov.uk/contactus)

download [www.gov.uk/government/publications](http://www.gov.uk/government/publications)



Follow us on Twitter:  
[@educationgovuk](https://twitter.com/educationgovuk)



Like us on Facebook:  
[facebook.com/educationgovuk](https://facebook.com/educationgovuk)