16-19 Funding for 2013/14

A field guide to the 16-19 toolkit

February 2013

Contents

Introduction

In 2013/14 your 16-19 funding is calculated in a new way. We still use the data that you record to calculate your future funding, but the formula that we use to calculate your funding has changed.

You can find full details of the changes on our website at:

www.education.gov.uk/efa

Your 16-19 funding documentation has three parts:

- **student number statement** – this shows our analysis of your data after we have applied the 16-19 funding methodology. It gives a breakdown of the individual elements of the 16-19 funding formula, but it does not include cash.

- **16-19 toolkit** – this is a spreadsheet that shows how we have used your data to calculate your *student number statement*.

- **final funding statement** – this details your financial allocation for 2013/14. This will be available in March 2013.

You have an opportunity to check and comment upon your *student number statement* by Friday 22nd February.

This field guide aims to explain the practical detail of how we have used your data within the *16-19 toolkit*.

Finding further information

You can find more information on our website. An explanatory note about your *student number statement*, an example Toolkit, and this guidance are all available at:

http://www.education.gov.uk/aboutdfe/executiveagencies/efa/funding/fundinga/b00204972/16-19-allocations/allocations-for-2013-14

If you'd like to find out more about the new 16-19 funding methodology you can read the *Update on the 16-19 Funding Formula 2013/14* which you will find at:

http://www.education.gov.uk/aboutdfe/executiveagencies/efa/funding/fundings/a00210682/funding-formula-review

What's stayed the same?

- Your 16-19 funding allocation is still based on your data - what you are delivering in your institution now, forms the basis of your funding in future years.

- All 16-19 students are funded at the same national funding rate.

- In 2011/12 we put in place transitional protection to support institutions with the reduction in entitlement and the equalisation of the national funding rate between schools and colleges. The trajectory for the reduction of this is unaffected by the new formula.

What's changed?

- The funding formula has changed in the following way:
  - We now measure the volume of learning delivered by your institution in a different way. We now count the number of students that you teach (at full or part time), not the number of courses that you teach.
  - We no longer use your success rate in the funding calculation; instead we now use your retention rate.
  - There are fewer programme cost weighting categories which are used with the student's core programme aim only. Based on your feedback, we've made some small changes to the categories which we used in *Shadow Allocations.*
  - The new disadvantage funding element combines two former elements: how deprived your student's home area is; and their prior attainment in English and maths.

- There is now a new way of paying for high needs students. In broad terms, students identified as having high needs attract programme funding based on the formula plus £6,000 from the EFA, and with any top up being commissioned by Local Authorities. High needs students are those 16-19 year old students that previously attracted more than £5,500 High Cost ALS funding, and those 19-24 year old students that have a Learning Difficulty Assessment (LDA) or an Education, Health and Care Plan (EHCP).

- We have introduced Formula Protection Funding for 3 years to protect funding where the move to a basic funding rate per student would otherwise result in a reduction in funding per student.

You can find full details of the new 16-19 funding formula on our website at:

http://www.education.gov.uk/aboutdfe/executiveagencies/efa/funding/fundings/a00210682/funding-formula-review

Your 16-19 toolkit

To show you how we have used your data to calculate your *student number statement* we have prepared a 16-19 toolkit for you. The toolkit includes six separate tabs:

- **Student Number Statement** – this is a copy of your *student number statement.* It is only based on your school census or ILR data; it does not reflect exceptions such as business cases or academies funded on estimated numbers.

- **Allocation Data** – this summarises some of the key elements of your data which we are using to calculate your 2013/14 funding

- **Aims** – this shows all the individual learning aims from your 2011/12 data return and looks at whether they are eligible to be counted. It also looks at which of your student's aims is their core programme aim

- **Programme** – this shows the core programme aims of your students in 2011/12 and works out how the unique characteristics of what you deliver affects each part of the funding formula

- **Student names** – a tool to help you easily add student names to the data

- **Glossary** – a technical description of each column in both the Aims and Programme sheets of the workbook. It also details data sources.

If we don't have a full set of 2011/12 data for your organisation, then we have not produced a 16-19 Toolkit for you. In this case you can still see how the calculations are made by reviewing our anonymised example toolkit which is available on our website (**www.education.gov.uk/efa)**.

Differences between your *student number statement* **and your** *16-19 toolkit* **are due to:**

- **small differences may occur because of rounding differences**

- **the toolkit only includes data from your schools census or ILR return. It does not reflect any exceptions, such as business cases or academies funded on estimates.**

In these cases your *student number statement* **will give you the EFA's definitive position.**

Features of the 16-19 funding methodology

What data have we used?

ILR returns: 2012/13 LR04 data and 2011/12 LR15 data

School Census returns: 2012/13 autumn census (S01) and 2011/12 autumn census (S05)

Why do we use 2 years of data?
Your 2012/13 data tells us how many students that you have on roll this year (your lagged student number). Your 2011/12 data is the last full-year set of data that you reported, so we use this to understand the unique characteristics of your organisation and its work.

You can find a detailed description of data sources in the glossary of your 16-19 Toolkit.

Who counts?

- The criteria for students aims to be included in your 2013/14 funding are as follows:
  a. **For ILR returns** – Any aim with guided learning hours for all 16-19 students within the learner responsive funding model, 19-24 learners in receipt of high cost ALS, and any 19+ continuing learners within a sixth form college.
  b. **For school census returns** – We count the 'Main' or 'Current Main' aims for a student in National Curriculum Year 12, 13, 14 or 15, or in an unspecified National Curriculum Year where the student is aged over 15.
  c. **For HESA returns** – Any aims that generate guided learning hours (GLH) for all 16-18 students within the learner responsive funding model and 19-24 learners in receipt of high cost ALS.

- Programmes of less than 2 weeks, and 15 year olds in summer school, are no longer counted. The qualifying period for a student to be counted is:

Planned length of programme in-year	Minimum actual time on course
24 weeks and longer	6 weeks
2 to 23 weeks	2 weeks

- Students that continue beyond their planned end date into a new academic year, are no longer counted in your lagged student number (they were included in the headcount in previous years, but generated no additional funding).
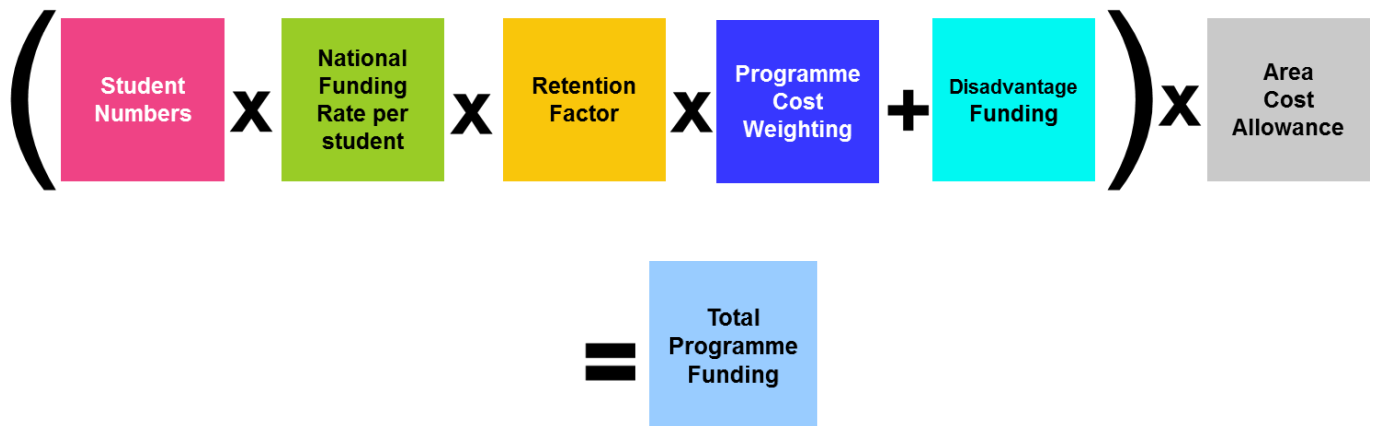
Core programme aim
Each student now has a core programme aim. This is used in two ways:
- To calculate programme cost weighting
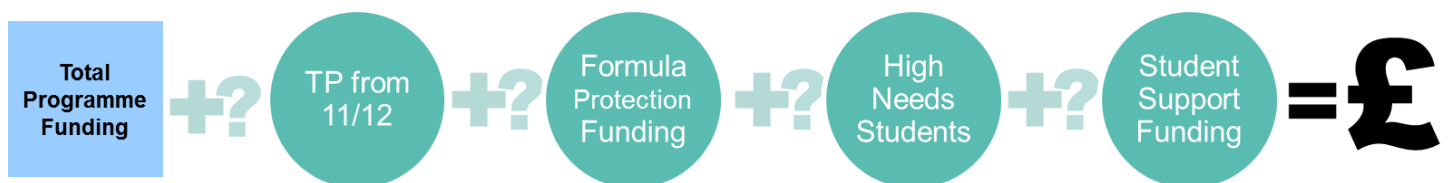- To calculate retention.

The core aim is calculated based on your existing data. In future the core programme aim will be recorded by your organisation in your data return. You'll find more information about how we use the core aim in the programme cost weighting and retention sections of this guide.

The new 16-19 funding formula

All institutions are funded in the same way to teach 16-19 year olds (and 19-24 year old students with learning difficulties and/or disabilities). Funding allocations for 2013/14 are calculated using a new funding formula:
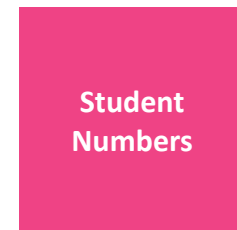
$$(\text{Student Numbers} \times \text{National Funding Rate per student} \times \text{Retention Factor} \times \text{Programme Cost Weighting} + \text{Disadvantage Funding}) \times \text{Area Cost Allowance}$$

$$= \text{Total Programme Funding}$$

There are also several additional funding elements that may or may not be relevant to your organisation….

$$\text{Total Programme Funding} + ? \text{ TP from 11/12} + ? \text{ Formula Protection Funding} + ? \text{ High Needs Students} + ? \text{ Student Support Funding} = £$$

You can find full details of the new 16-19 funding formula on our website at:

http://www.education.gov.uk/aboutdfe/executiveagencies/efa/funding/fundings/a00210682/funding-formula-review

Student numbers

We now measure the volume of learning delivered by your organisation in a different way. We now count the number of full-time and part-time students rather than the number of qualifications studied per student.

Student Numbers

We use your lagged student number to decide how many students should be included in your funding for 2013/14. This means that the number of students in your 2013/14 allocation will be based on the number of students that you actually taught in 2012/13.

You can see how many students that you actually taught in 2012/13 in Table 1. To see what type of students we count and where we get the data from please see page 6.

FE Colleges - In cell H13 you'll find the number of students that you reported on roll by 1st November at R04. To take into account any in-year recruitment, we've looked at your previous year's data (2011/12) to see if you have a history of recruiting students after 1st November; you can see this in H14. This historical trend is then projected onto your actual 2012/13 number to provide an estimate of your full-year recruitment in 2012/13 (H15); and then we add on any exceptions (H16). This gives us a snapshot of your activity in 2012/13, and therefore provides the lagged number which is used in your 2013/14 funding, the *Total Student Number for 2013/14* (H17 and B9).

Commercial and charitable providers with a rolling student count – You'll find your actual student numbers from November 2011 to October 2012 (from your 2011/12 and 2012/13 ILR returns) in cell H15. We then add on any exceptions (H16). This gives us a snapshot of your activity in 2012/13, and therefore provides the lagged number to use in your 2013/14 funding, the *Total Student Number for 2013/14* (H17 and B9).

Schools and academies - In cell H13 you'll find the number of students that you reported on roll in the Autumn Census 2012. We then add on any exceptions (H16). This gives us a snapshot of your activity in 2012/13, and therefore provides the lagged number to use in your 2013/14 funding, the *Total Student Number for 2013/14* (H15 & B9).
(*Academies funded on estimated numbers should note the information on page 5*)

We pay you different amounts depending on whether your students are full time of part time. The categories are:

Band	Category	Annual hours	Comment
	Full time	540+ hours	
4	Part time	450 to 539 hours	
3	Part time	360 to 449 hours	
2	Part time	280 to 359 hours	
1	Part time	Up to 279 hours	Hours are aggregated and divided by 600 to arrive at a full time equivalent figure

You can see the proportion of your students in each category in Table 2. To calculate this we look at the pattern of your provision in 2011/12. Column G and H in Table 2 summarise the data on the **Programme** sheet (column U). This proportion is then applied to your *Total Student Number for 2013/14*; you can see this in column J of Table 2.

National funding rate per student

All 16-19 students will be funded at the same national funding rate. This rate is broken into five full and part time categories to reflect how much time you spend teaching them.

Neither your *student number statement* nor your 16-19 toolkit includes cash or a national funding rate. This will be included in your *final funding statement*, which you'll receive in March.

Retention factor

We no longer use your success rate in the funding calculation; instead we now use your retention rate.

The retention rate is calculated at student level, not qualification level. For students on a vocational programme, we calculate the retention rate based on the student's core aim. For students on an academic programme we calculate the retention rate based on the student continuing to study at least one of their academic aims. It is calculated on the basis of retention for a full academic year.

Student's completion status	Percentage of funding
Student leaves before qualifying period	0%
Student leaves before planned end date and not recorded as completed	50%
Student retained to planned end date and recorded as completed	100%
Student leaves before planned end date and recorded as completed	100%

We convert your retention rate to a retention factor. This is because we recognise that there is a cost to your organisation, and an inherent value to educating young people, even if they don't complete their course. Therefore we fix your *retention factor* at a higher point than your *retention rate*. To calculate your retention factor:

Retention Factor = (Retention Rate ÷ 2) + 0.5

In other words, we take the halfway point between your retention rate and 100%.

To calculate your 2013/14 funding we are using your 2011/12 retention factor. You can see which of your students were retained on their study programme in column E of the **Programme** sheet.

We've calculated your overall retention rate by taking the sum of *Student Retained* (column E) and dividing it by sum of *Student Start* (column D).

We then convert your retention rate to a retention factor (as above).

You can see this calculation on the **Allocation Data** sheet (cell E15).

Lastly, we put your retention factor into the funding formula on the *student number statement* (cell E9).

Programme cost weighting

This part of the funding formula reflects the fact that some courses are more expensive to teach than others. The *programme cost weighting* replaces the old *programme weighting factor*. They are calculated in different ways, therefore your new programme cost weighting will be different from your previous programme weighting factor. We listened to feedback from the 16-19 Shadow Allocation during the autumn and consequently we have reviewed the weightings and agreed some minor changes; the weightings in this document are the final weightings for 2013/14.

Programme cost weighting is calculated using your student's core programme aim, but it is applied to their whole study programme. All academic and some vocational programmes will be funded at the base rate, but in addition there will be three higher weightings which provide an extra 20%, 30% or 60% above the base rate.

For example:

- the **base rate** includes academic courses, ICT, business admin and travel and tourism
- the **medium** weighting (20%) includes construction, performing arts and catering
- the **high** weighting (30%) includes agriculture, engineering and animal care.

There is also a **specialist** weighting (60%) where there is a requirement to run specialist facilities such as a farm or equine stables.

Annex A shows a full list of weightings

You can see the programme cost weighting for each of your students on the **Programme** sheet (columns P to R).

To decide which weighting your student's programme should have, we first need to determine whether the student's programme is academic or vocational. The following qualifications are deemed to form the core of an **academic programme**:

Level	Qualification types
3	▪ GCEs – AS, A2, A with AS Levels. Double awards count as 2 academic qualifications ▪ IB Diploma – counts as 3 academic qualifications ▪ IB Certificates ▪ Cambridge Pre-U Diploma – counts as 3 qualifications ▪ Access to HE Diploma – counts as 3 academic qualifications
2	▪ GCSEs – including vocational ▪ GCSE Short Courses – count as half an academic qualification ▪ Free standing maths qualification

For a student to be deemed as having an **academic programme**, their programme must also meet the following criteria:

Level	Number of academic qualifications	Additional non-academic qualifications
3	3 or more	
	2	No single aim with 300 Guided Learning Hours (GLH) or more
	1	No single aim with 150GLH or more
2	3 or more	No single aim with 300GLH or more
	At least 2 and less than 3	No single aim with 200GLH or more
	At least 1 and less than 2	No single aim with 100GLH or more

You can see your overall Programme Cost Weighting on your **Student Number Statement** (G9), and on the **Allocation data** sheet (E16).

The calculation of the programme cost weighting uses data on the **Programme** sheet:

   a. First we convert the **Programme GLH in Funding Year (incl Entitlement)** into a **Full Time Equivalent** (column V). 600GLH = 1 FTE.

   b. We then multiply the **FTE** (column V) by the **FT/PT Band** (column U - you can see how we calculate this in the **Glossary**). The result is the **Weighting Multiplier** (column W).

   c. The **Weighting Multiplier** (column W) is multiplied by the student's programme **Cost Weighting Factor Value** (column Q), and the result is entered in column Y, **Weighted Cost Weighting Factor**.

To calculate an overall weighting for your organisation we divide the sum of **Weighted Cost Weighting Factor** (column Y) by the sum of **Weighting Multiplier** (column W).

Disadvantage funding

The new disadvantage funding combines two former elements: how deprived your student's home area is; and their prior attainment in English and maths.

Your disadvantage funding can be found in Table 3 of the **Student Number Statement** and it is divided into two blocks.

    a.   **Block 1: Economic Deprivation**

    b.   **Block 2: Prior attainment in GCSE English and maths**

Block 1: Economic Deprivation

We look at where your students live and check how deprived their home area is. To do this we look up their home postcode in the Index of Multiple Deprivation 2010. This is an official government statistic that tells us how deprived areas are based official education, crime, health, employment, and income statistics. We then give an uplift to those students that live in the most deprived areas of the country.

You can find out which of your students receive an uplift in the Programme sheet, column C (Disadvantage Uplift Factor).

You can see your overall Economic Deprivation Factor on your **Student Number Statement** (FE in J36, Schools in J34), and on the **Allocation data** sheet (E17).

The calculation of the Economic Deprivation Factor uses data on the **Programme** sheet:

    a.   First we convert the **Programme GLH in Funding Year (incl Entitlement)** into a **Full Time Equivalent** (column V). 600GLH = 1 FTE.

    b.   We then multiply the **FTE** (column V) by the **FT/PT Band** (column U - you can see how we calculate this in the **Glossary**). The result is the **Weighting Multiplier** (column W).

    c.   The **Weighting Multiplier** (column W) is multiplied by the student's programme **Disadvantage Uplift Factor** (column C), and the result is entered in column X, **Weighted Disadvantage Uplift**.

To calculate an overall factor for your organisation we divide the sum of **Weighted Disadvantage Uplift** (column X) by the sum of **Weighting Multiplier** (column W).

The number of care leavers which you teach is recorded in cell J37 for FE and J35 for Schools. We've taken this number from your Autumn 2012 16-19 Bursary Fund return.

Block 2: Prior Attainment

We look at how your students did at GCSE English and maths, and check if they had a grade C. We check their grades at the end of Year 11 (this is a change from the Shadow Allocation when we looked at their grades at the start of the academic year). We find this information in the Young Peoples Matched Administrative Dataset (YPMAD).

The rate for students that did not get a grade C in both English and maths are as follows:

Example	GCSE English below A*-C	GCSE Maths below A*-C	Funding attracted per student
Student 1	Yes		Rate x 1
Student 2		Yes	Rate x 1
Student 3	Yes	Yes	Rate x 2

Each instance of English or maths below grade C is given a value of one (thus, if a student has grades below C for maths *and* English, then they have a value of 2). This value is then added up at organisation level and divided by the total number of students from the YPMAD, producing an organisation-level factor. You can find this in the cell named **Instances attracting Funding per Student** on your Student Number Statement (FE in J39, Schools in J37), and on the Allocation data sheet (E17). You can see your overall Economic Deprivation Factor on your **Student Number Statement** (FE in J36, Schools in J34), and on the **Allocation data** sheet (D20).

This factor is then multiplied by the **Total Funded Students for 2013/14** (B9) to obtain a total amount of Disadvantage Block 2 for your organisation. You can see this in **Total Number of Instances** (FE in J40, Schools in J38).

This is then split out into 3 bands – those that attract the full time rate (see Table 3, item 3.5), those that attract the part time (see Table 3, item 3.6) and full time equivalent (FTE) rates (see Table 3, item 3.7). If you want to know how we have done this, please refer to Annex A.

High Needs Students

Table 4 of your Student Number Statement shows the number of students that will be treated as high needs and therefore attract the £6,000 Element 2 payment. This is the number of places that Local Authorities have told us that they expect to commission from you in 2013/14. A breakdown of the number of places is included at annex A to the Student Number Statement.

For further information about the new place plus funding system for those students with high needs, please refer to our Update on the 16-19 Funding Formula 2013/14, paragraphs 108 to 113, at:

http://www.education.gov.uk/aboutdfe/executiveagencies/efa/funding/fundings/a00210682/funding-formula-review

Area cost allowance

Some areas of the country are more expensive to teach in; the area cost allowance reflects this, and is based on the delivery location of your organisation.

Area	Uplift 2013/14	Factor
London A (Inner London)	20%	1.2
London B (Outer London)	12%	1.12
Berkshire (fringe and non-fringe)	12%	1.12
Crawley	12%	1.12
Surrey	12%	1.12
Buckinghamshire fringe	10%	1.1
Hertfordshire fringe	10%	1.1
Buckinghamshire non-fringe	7%	1.07
Oxfordshire	7%	1.07
Essex fringe	6%	1.06
Kent fringe	6%	1.06
Bedfordshire	3%	1.03
Hertfordshire non-fringe	3%	1.03
Cambridgeshire	2%	1.02
Hampshire and Isle of Wight	2%	1.02
West Sussex non-fringe	1%	1.01
Rest of England	0%	1

The Area Cost Allowance can be found on your **Student Number Statement** (K9), and on the **Allocation data** sheet (D18).

Annex A - Technical notes

1. Definition of the core aim

Where a student's individual learning aims are either wholly vocational or a mixture of academic and vocational and their programme is defined as vocational, **only** those aims classified as vocational are utilised in the hierarchy to calculate the core/substantial aim –

    a. Most in year guided learning hours (GLH)

    b. Where GLH is equal, then only the retained vocational aim

    c. Where retention is equal, then the aim with the highest programme cost weighting

    d. Where all of the above are equal, the aim with the lowest aim sequence.

2. Early withdrawals from learning aims

The shadow allocations excluded any **students** who withdrew before they had reached the appropriate qualifying period. In addition, in determining which full-time/part-time band a student is counted against, the Student Number Statement also excludes any **aims** that were not funded in 2011/12 because the student withdrew before reaching the qualifying period for that aim. This will ensure consistency with the method of recording programmes in 2013/14.

3. Adjustment of transfer aims (ILR and HESA Data Only)

The shadow allocations made adjustments for aims recorded as transfers to ensure the guided learning hours (on which the full-time/part-time bandings are based) were not being artificially inflated as a result of the transfer. However, transfer aims starting in prior academic years were not being adjusted correctly. This has now been corrected and will lead to small reductions in planned guided learning hours in a small number of cases.

4. Disadvantage block 2 factor – splitting into full time and part time

In Table 3 of Student Number Statement, you will see that we have broken down your **Total Number of Instances** (FE in J40, Schools in J38) in to full time and part time categories. We have done this in the following way:

- The full time instances have been calculated by using the proportion of 2011/12 learners falling into either the 450 – 539 band or the >=540 band and multiplying this by the total number of instances.
- The part time instances have been calculated using the proportion of 2011/12 learners falling into either the 360 – 449 band or the 280-359 band and multiplying this by the total number of instances.
- The instances for the lowest band are calculated using the proportion of 2011/12 learners falling into the lowest band (0 to 279 hours) multiplied by the total instances. These are then turned into FTEs by applying the ratio of 2011/12 Students to FTEs.

Example

Inputs		
A	Disadvantage Block 2 Instances per student	0.682
B	2013/14 Funded Students	350
C	2011/12 Students Full Time	200
D	2011/12 Students Part Time	80
E	2011/12 Students (up to 279 hours band)	55
F	2011/12 Students Total	335
G	FTEs (up to 279 hours band)	10.06

Calculated Elements		
K	Total Instances (A*B)	238.70
M	Full Time Instances ([C/F]*K)	142.5075
N	Part Time Instances ([D/F]*K)	57.003
O	FTE Instances ([E/F]*K)	39.1896

5. Programme Cost Weightings by Sector Subject Area Tier 2

SSA Tier 2 Code	SSA Tier 2 Description	Programme Cost Weight Banding	Programme Cost Weighting Factor
1	Health, Public Services and Care	Base	1
1.1	Medicine and Dentistry	Base	1
1.2	Nursing and Subjects and Vocations Allied to Medicine	Base	1
1.3	Health and Social Care	Base	1
1.4	Public Services	Base	1
1.5	Child Development and Well Being	Base	1
2	Science and Mathematics	Base	1
2.1	Science	Base	1
2.2	Mathematics and Statistics	Base	1
3	Agriculture, Horticulture and Animal Care	High/Specialist[1]	1.3/1.6
3.1	Agriculture	High/Specialist	1.3/1.6
3.2	Horticulture and Forestry	High/Specialist	1.3/1.6
3.3	Animal Care and Veterinary Science	High/Specialist	1.3/1.6
3.4	Environmental Conservation	High/Specialist	1.3/1.6
4	Engineering and Manufacturing Technologies	Medium	1.2
4.1	Engineering	Medium	1.3
4.2	Manufacturing Technologies	Medium	1.3
4.3	Transportation Operations and Maintenance	Medium	1.2
5	Construction, Planning and the Built Environment	Medium	1.2
5.1	Architecture	Medium	1.2
5.2	Building and Construction	Medium	1.2
6	Information and Communication Technology	Base	1
6.1	ICT Practitioners	Medium	1.2
6.2	ICT for Users	Base	1
7	Retail and Commercial Enterprise	Medium	1.2
7.1	Retailing and Wholesaling	Medium	1.2
7.2	Warehousing and Distribution	Base	1
7.3	Service Enterprises	Medium	1.2
7.4	Hospitality and Catering	Medium	1.2
8	Leisure, Travel and Tourism	Base	1
8.1	Sport, Leisure and Recreation	Base	1
8.2	Travel and Tourism	Base	1
9	Arts, Media and Publishing	Base	1
9.1	Performing Arts	Medium	1.2
9.2	Crafts, Creative Arts and Design	Medium	1.2
9.3	Media and Communication	Base	1

[1] The high weighting (30%) includes non-specialist agriculture and animal care. The specialist weighting (60%) applies where there is a requirement to run specialist facilities such as a farm or equine stables.

SSA Tier 2 Code	SSA Tier 2 Description	Programme Cost Weight Banding	Programme Cost Weighting Factor
9.4	Publishing and Information Services	Base	1
10	History, Philosophy and Theology	Base	1
10.1	History	Base	1
10.2	Archaeology and Archaeological Sciences	Base	1
10.3	Philosophy	Base	1
10.4	Theology and Religious Studies	Base	1
11	Social Sciences	Base	1
11.1	Geography	Base	1
11.2	Sociology and Social Policy	Base	1
11.3	Politics	Base	1
11.4	Economics	Base	1
11.5	Anthropology	Base	1
12	Languages, Literature and Culture	Base	1
12.1	Languages, Literature and Culture of the British Isles	Base	1
12.2	Other Languages, Literature and Culture	Base	1
12.3	Linguistics	Base	1
13	Education and Training	Medium	1.2
13.1	Teaching and Lecturing	Medium	1.2
13.2	Direct Learning Support	Medium	1.2
14	Preparation for Life and Work	Base	1
14.1	Foundations for Learning and Life	Base	1
14.2	Preparation for Work	Base	1
15	Business, Administration and Law	Base	1
15.1	Accounting and Finance	Base	1
15.2	Administration	Base	1
15.3	Business Management	Base	1
15.4	Marketing and Sales	Base	1
15.5	Law and Legal Services	Base	1
NA	Not Applicable/ Not Known	Default	1
U	Unknown	Default	1
X	Not Applicable	Default	1