



Local authority planned expenditure benchmarking tables: 2014 to 2015: additional information

Introduction

This document helps local authorities (LAs) with additional information they may require to compare their planned expenditure from the Section 251 budget statements for 2014-15 against the national averages and their statistical neighbours. This also provides the rationale behind the pupil number counts used in the benchmarking tables publication, the reasons for variations in the year on year comparisons, and how to view data against other LAs.

The per capita tables

The pre-2009-10 'per pupil' tables are now called the 'per capita' tables. This is because for some Department for Education Financial Data Collection budget statement lines (also referred to as Section 251 budget statement), using a pupil number divisor was not appropriate, because LA expenditure relates to any children living in the LA area, not just those of school age. For example, the community budget lines. Note that the "lines" on the s251 statement are presented as columns in the per capita tables.

Pupil number counts used in the per capita table

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 a 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. Academies directly receive funding for this as part of their allocations from the Education Funding Agency (EFA).

Population ages used in the per capita table

Some items of LA expenditure in the columns of the per capita table may relate to any children aged 0-17 or 0-19 resident in the local authority area, not just those of school age. Population estimates are therefore used as the divisor when calculating the per capita figures in these columns, rather than pupil number counts.

How converter academies affect the per capita figures

All those pupils at schools that have converted to academy status before the end of March 2014 have been treated as academy pupils when deriving the per capita figures, and so these are not included in the maintained schools only pupil number base. This will not be perfect, but will provide a useful indicator for the vast majority of LAs. More information on the pupil counts used can be found in the Explanatory Notes document.

How pupil numbers used in the per capita tables differ from the Dedicated Schools Grant (DSG) funded pupil numbers

Since the Section 251 return includes EFA funding, for example for sixth form pupils, the benchmarking pupil numbers necessarily cover all DSG-funded pupils plus EFA-funded pupils, and so include all pupils aged 16-19 on the Schools Census return and all pupils aged 16-19 on the Alternative Provision Census. In addition, the benchmarking pupil numbers do not include 3 year old adjustments or transfers from independent schools.

Previously, an adjustment was made to the benchmarking school budget pupil numbers if a LA had adjusted their section 251 total budget share/pupil numbers, to take account of a school becoming an academy in year. However, due to the large numbers of academy conversions likely within 2014-15, and difficulties in determining whether the budget share has been adjusted, this pupil number adjustment has not been made in 2014-15.

Variation across LAs in the expenditure per capita figures

Differences in the structure of education services between individual LAs will result in some variation in certain budget lines (columns of the per capita tables). For example, some LAs maintain no sixth forms and this will be reflected in the related budget lines. Similarly, there are differences in the structure of SEN provision and the relative use of maintained special schools, maintained non-special schools, other authorities' provision (recoupment), non-maintained and independent schools.

Why you might see a large percentage change year-on-year for your LA

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. Alternatively, [raw budget data for 2014-15](#) is available on GOV.UK.

Year-on-year changes could also be a result of accounting changes, or could also be a result of an LA delegating increased levels of expenditure to its schools.

How to view information on LAs with similar characteristics

For all benchmarking tables, you can choose to view:

- All LAs
- LAs in a particular Government Office Region or type of authority i.e. Metropolitan, Unitary, London or Upper Tier (counties)

- Your own LA along with its statistical neighbours
- Your own LA with a manual choice of up to ten others
- For the purposes of these benchmarking tables, City of London and Isles of Scilly have not been included due to their small size.

Statistical neighbours

Statistical neighbours are calculated to enable comparison of the performance of similar LAs. 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

How statistical neighbours are ordered

When you choose to view your statistical neighbours within a benchmarking table, they are ordered according to their closeness (with closest at the top of the list).

Why funding may be different for statistical neighbours

Statistical neighbours are calculated according to a number of criteria relating to the effectiveness of LAs and educational outcomes. Hence, these criteria may not be the most suitable for evaluating how close LAs are to each other in terms of funding. Nevertheless, statistical neighbours provide a basis for comparison between LAs with similarities over a broad range of educationally relevant characteristics.

Why we show the median value

Throughout the benchmarking tables, the average used is the median value across the 150 LAs shown – i.e. the middle value if you were to put the figures in ascending order. The median is less sensitive to extreme values than the mean, and is therefore often used for benchmarking.

If, for example, ten LAs had the following expenditure on a particular category:

LA name	Expenditure
LA 1	5
LA 2	10
LA 3	20
LA 4	25
LA 5	30
LA 6	35
LA 7	40
LA 8	50
LA 9	65
LA 10	220

The median would simply be 32.5 (the average of the middle two values). Five LAs would be spending less and five more. If we were to use the mean instead, because of the large value for LA 10, it would be 48.4. Here the majority of LAs would be spending less than the mean.

What to be aware of when using a median

For some columns the median will be zero despite a large number of LAs actually having significant expenditure.

This is mathematically correct: if more than half the LAs have no expenditure in the category, then the middle value of expenditure when values are arranged in ascending order will be zero.

Why the national mean is given as well as the median

The national mean is shown, in addition to the median, to give an overall England picture. On the year-on-year table, the means show the change in national planned expenditure for a particular category between, for example, 2013-14 and 2014-15.

On the additional information table, the means for the minimum funding guarantee columns show the total number of schools receiving the guarantee in England as a proportion of the number of schools in England.

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