



Education  
Funding  
Agency

# **Local authority planned expenditure (section 251 budget) benchmarking tables: 2016 to 2017 financial year**

**Explanatory note**

**September 2016**

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## Introduction

The local authority (LA) planned expenditure benchmarking tables contain information submitted in the section 251 budget data collection for the 2016 to 2017 financial year. The tables show the submitted information in a form which allows users to compare planned expenditure between LAs.

The layout of the tables is the same as those published for the 2015 to 2016 financial year, and shows the minimum, maximum, median and mean for each column.

The Department for Education publishes a statistical first release (SFR) at the same time as the final tables, which provides information and commentary about planned expenditure on education and young people's services in the 2016 to 2017 financial year. The SFR is designed to be a summary of the national picture of planned expenditure, whereas the benchmarking tables give detailed local authority level information, which allows comparison across areas.

Where information relates to items for which the LA only has responsibility towards schools it maintains, the return gives full year budgets for schools which were maintained as at 31 March 2016. This includes any schools which were known to be converting to academy status during the year.

The tables use section 251 budget statement data loaded on the COLLECT system as of the closing date regardless of the return status. They do not include Isles of Scilly and City of London due to their small size.

## Per capita tables – calculations and underlying data

There are two per capita tables: (i) per capita gross and (ii) per capita net. The per capita gross table uses the gross amount submitted on the section 251 budget statement. The per capita net table uses the amount net of any income tied to that line. The tables contain the amounts submitted in each line of the section 251 statement divided by a count of children and young people (a “denominator”). In each case, the most appropriate available count is used according to who that particular type of spending applies to.

For each line we choose the most relevant measure from<sup>1</sup>:

- A. a count of pupils aged 3 to 19 in maintained schools only in the LA
- B. a count of pupils aged 3 to 19 in maintained schools and all academies in the LA
- C. a count of pupils aged 3 to 15 in maintained schools and all academies in the LA
- D. the resident population aged 0-17 in the LA
- E. the resident population aged 0-19 in the LA
- F. the resident population aged 16-18 in the LA
- G. the resident population aged 19-25 in the LA

Denominators C, F and G were newly created for the benchmarking tables in the 2015 to 2016 financial year. This was due to the home to school transport lines on the section 251 statement being split by age. The lines created by the split refer to 3 to 15, 16 to 18 and 19 to 25 age groups, and denominators were created to cover the appropriate ages.

Denominators are chosen for each line based on a range of criteria, such as the age group the spending applies to, and whether spending applies to maintained school pupils, academy pupils or children and young people who don't attend state schools.

Denominator	Columns denominator used for in per capita tables
A	2-11, 41-48, 64
B	1, 26-40, 49-51, 57-63
C	52-53
D	25, 65-98
E	12-24
F	54, 56
G	55

**Table 1: lines of the budget statement by denominator**

As more academies open it is becoming increasingly important to distinguish which categories include spending on maintained schools only and which include spending on all state funded schools. For example, “supply of school places” is a statutory function of the LA towards all schools, so denominator B is used. “Schools budget insurance” uses denominator A because LAs do not have responsibility for this for academies<sup>2</sup>.

<sup>1</sup> The denominators have been relabelled from the previous system of asterisks to make it easier to quickly identify the relevant denominator for each line.

<sup>2</sup> Academies receive funding for this as part of their allocations direct from the Education Funding Agency (EFA)

We have no longer produced separate “all academies” and “recoupment academies” denominators. This is because these categories are now almost identical due to changes in recoupment. All mainstream academies (including new provision academies and free schools from their second year of opening) are now included in the recoupment exercise.

Table 2, below, summarises the basic structure of denominators A, B and C (the “pupil number” denominators). More detail can be found in the explanation following this table.

	<b>Maintained school</b>	<b>Academy</b>
<b>Aged 3-15</b>	A, B, C	B, C
<b>Aged 16-19</b>	A, B	B

**Table 2: structure of pupil number denominators**

**All pupil number denominators (i.e. A, B and C) include:**

<b>Type of pupils</b>	<b>Source</b>	<b>Age</b>
Full time equivalent pupils educated in maintained nursery schools	January 2016 schools census	3-15 inclusive
Full time equivalent pupils educated in maintained primary schools (including nursery classes) <sup>3</sup>	January 2016 schools census	3-15 inclusive
Full time equivalent pupils educated in maintained secondary schools <sup>1</sup>	January 2016 schools census	3-15 inclusive
Full time equivalent pupils educated in maintained special schools	January 2016 schools census	3-15 inclusive
Full time equivalent pupils educated in pupil referral units	January 2016 schools census	3-15 inclusive
Full time equivalent pupils educated in general hospital schools	January 2016 school level annual schools census (SLASC)	3-15 inclusive
Pupils receiving education in other settings due to arrangements made by the LA (outside school, independent schools, non-maintained schools)	January 2016 alternative provision (AP) census	3-15 inclusive

**Table 3: pupil numbers included in denominators A, B and C**

### **Denominator A:**

All the pupils in Table 3, above, plus:

<sup>3</sup> Maintained as at 31<sup>st</sup> March 2016. Excludes CTCs.

<b>Type of pupils</b>	<b>Source</b>	<b>Age</b>
Full time equivalent pupils educated in maintained nursery schools	January 2016 schools census	16-19 inclusive
Full time equivalent pupils educated in maintained primary schools (including nursery classes) <sup>1</sup>	January 2016 schools census	16-19 inclusive
Full time equivalent pupils educated in maintained secondary schools <sup>1</sup>	January 2016 schools census	16-19 inclusive
Full time equivalent pupils educated in maintained special schools	January 2016 schools census	16-19 inclusive
Full time equivalent pupils educated in pupil referral units	January 2016 schools census	16-19 inclusive
Full time equivalent pupils education in general hospital schools	January 2016 SLASC	16-19 inclusive
Pupils receiving education in other settings due to arrangements made by the LA (outside school, independent schools, non-maintained schools)	January 2016 AP census	16-19 inclusive

**Table 4: pupil numbers additionally included in denominator A**

**Denominator B:**

All the pupils in Table 3, above, plus:

<b>Type of pupils</b>	<b>Source</b>	<b>Age</b>
Pupils receiving education in private, voluntary and independent early years settings	January 2016 early years schools census	2-4 inclusive
Full time equivalent pupils educated in all academies in the LA	January 2016 schools census	3-19 inclusive
Full time equivalent pupils educated in maintained nursery schools	January 2016 schools census	16-19 inclusive
Full time equivalent pupils educated in maintained primary schools (including nursery classes) <sup>1</sup>	January 2016 schools census	16-19 inclusive
Full time equivalent pupils educated in maintained secondary schools <sup>1</sup>	January 2016 schools census	16-19 inclusive
Full time equivalent pupils educated in maintained special schools	January 2016 schools census	16-19 inclusive
Full time equivalent pupils educated in pupil referral units	January 2016 schools census	16-19 inclusive
Full time equivalent pupils education in general hospital schools	January 2016 SLASC	16-19 inclusive
Pupils receiving education in other settings due to arrangements made by the LA (outside school, independent schools, non-maintained schools)	January 2016 AP census	16-19 inclusive

**Table 5: pupil numbers additionally included in denominator B**

**Denominator C:**

All the pupils in Table 3, above, plus:

<b>Type of pupils</b>	<b>Source</b>	<b>Age</b>
Pupils receiving education in private, voluntary and independent early years settings	January 2016 early years schools census	2-4 inclusive

Full time equivalent pupils educated in all academies in the LA	January 2016 schools census	3-15 inclusive
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**Table 6: pupil numbers additionally included in denominator C**

Pupil numbers are based on January 2016 data collections, so they may not perfectly match the pupil numbers for whom planned expenditure is recorded in the section 251 budget data. This is the case particularly where schools have opened or closed mid-year, or converted to academy status. As highlighted above, pupils at schools which converted to academy status between census date and the end of March 2016 are not counted towards the maintained schools only pupil numbers. This counts all pupils at maintained schools as at the end of March 2016, which is consistent with the LA's budgetary information for the relevant lines.

The population number denominators (Denominators D to G) are derived from the [ONS's mid-year population projections](#) for 2016, which are based on population data from mid-2014.



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

This table provides information on changes in LAs' planned expenditure on education between the 2015 to 2016 financial year and 2016 to 2017 financial year for selected expenditure categories.

The compositions of the selected expenditure categories are given below in Table 7, for ease of reference. This year there have been no changes in the lines used for comparison.

Category	Lines of the s251 budget statement used in 2016-17	Lines of the s251 budget statement used in 2015-16
<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 1.2.3 + sum of 1.2.5 to 1.2.11 (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 2.1.8 (net)	Sum of 2.1.4 to 2.1.8 (net)

**Table 7: budget lines used for comparison in year-on-year table**

There are also columns showing the percentage change in 3 of the denominators between the 2015 to 2016 financial year to the 2016 to 2017 financial year. These are 2-19 maintained schools only (denominator A), 2-19 maintained schools and academies (denominator B) and 0-19 population (denominator E). Any large decreases in 'maintained schools only' pupil numbers are likely to be because schools have converted to academy status.

If the underlying cash amounts are very small, a relatively small increase or decrease between years can result in a large percentage change. The average size (noted at the top of each column), together with the values on the per-pupil table, give a general indication of the relative size of planned expenditure on these budget items. 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.

## Additional information table – calculations and underlying data

This table provides additional information for schools forums and authorities and draws data from a number of sources. Further information about the columns in this table is given below.

Column Number	Column Heading	Description
1	2016-17 DSG schools block unit of funding (SBUF) per pupil	Taken directly from the amounts published as part of the <a href="#">dedicated schools grant allocations</a>
2	Planned expenditure in addition to DSG in 2016-17	The additional cash contribution (if any) made to the schools budget by the LA, taken from line 1.7.5 of each authority's latest section 251 budget statements for the 2016 to 2017 financial year.
3	Percentage of primary schools receiving minimum funding guarantee	The percentage of maintained primary schools recorded as receiving minimum funding guarantee on the latest authority proforma tool (APT) returns for 2016-17. Academies are not included in the calculation of these percentages.
4	Percentage of secondary schools receiving minimum funding guarantee	The percentage of maintained secondary schools recorded as receiving minimum funding guarantee on the latest authority proforma tool (APT) returns for 2016-17. Academies are not included in the calculation of these percentages.
5	Gross 2.1.4 Home to school transport (pre16): SEN transport expenditure + 2.1.6 Home to post-16 provision: SEN/ LLDD transport expenditure (aged 16-18) + 2.1.7 Home to post-16 provision: SEN/ LLDD transport expenditure (aged 19-25) + 1.4.11 SEN transport	The total of home to school SEN transport expenditure (lines 2.1.4, 2.1.6 and 2.1.7 gross) and SEN transport (line 1.4.11 gross) in each authority's latest section 251 budget statements for the 2016 to 2017 financial year is divided by statemented pupils as at January 2015. Information from 2015 is used as this was the most recent information available at the time the provisional benchmarking tables were released to LAs. Further information can be found in <a href="#">table 14A</a> .
6	Gross 3.1.11 Total children looked after	Total children looked after (line 3.1.11 gross) in each authority's latest section 251 budget statements for the 2016 to 2017 financial year is divided by looked after children using SSDA 903 return (as at 31 <sup>st</sup> March 2015). Figures from 2015

		have been used as this is the most up to date data available at the time of publication. Further information can be found in <a href="#">table LAA1</a> .
7	Gross 3.3.4 Total safeguarding children and young people's services	Total safeguarding children and young people's safety (3.3.4 gross) in each authority's latest section 251 budget statements for the 2016 to 2017 financial year is divided by children in need plus looked after children (as at 31 <sup>st</sup> March 2015). Figures from 2015 have been used as this is the most up to date data available at the time of publication). Further information can be found in <a href="#">table LAA1</a> and <a href="#">table B1</a> .
8	Net 2.1.4 Home to school transport (pre16): SEN transport expenditure + 2.1.6 Home to post-16 provision: SEN/ LLDD transport expenditure (aged 16-18) + 2.1.7 Home to post-16 provision: SEN/ LLDD transport expenditure (aged 19-25) + 1.4.11 SEN transport	Home to school transport: SEN transport expenditure (lines 2.1.4, 2.1.6 and 2.1.7 net) + SEN transport (line 1.4.11 net) in each authority's latest section 251 budget statements for the 2016 to 2017 financial year is divided by statemented pupils as at January 2015. Information from 2015 is used as this was the most recent information available at the time the provisional benchmarking tables were released to LAs. Further information can be found in <a href="#">table 14A</a> .
9	Net 3.1.11 Total children looked after	Total children looked after (line 3.1.11 net) in each authority's latest section 251 budget statements for the 2016 to 2017 financial year is divided by looked after children using SSDA 903 return (as at 31 <sup>st</sup> March 2015). Figures from 2015 have been used as this is the most up to date data available at the time of publication. Further information can be found in <a href="#">table LAA1</a> .
10	Net 3.3.4 Total safeguarding children and young people's services	Total safeguarding children and young people's safety (3.3.4 net) in each authority's latest section 251 budget statements for the 2016 to 2017 financial year is divided by children in need plus looked after children (as at 31 <sup>st</sup> March 2015). Figures from 2015 have been used as this is the most up to date data available at the time of publication). Further information can be found in <a href="#">table LAA1</a> and <a href="#">table B1</a> .

**Table 8: columns of the additional information table**



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