



Education  
Funding  
Agency

# **Local authority planned expenditure benchmarking tables 2015 to 2016**

**Explanatory note**

**September 2015**

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## Introduction

The benchmarking tables of planned expenditure are drawn from the published Section 251 budget statements for the 2015-16 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 will be published at the same time as the final tables, providing national-level summary information and commentary about LA planned expenditure on education and young people's services in 2015-16.

The content of the 2015-16 Benchmarking Tables of Local Authority (LA) planned expenditure are similar to those produced in 2014-15.

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

- nationally representative
- a structured collection system that is part of a series
- 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 Statistics Authority](https://www.statistics.gov.uk) 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 Section B below on the per capita tables for more detailed information on the divisors used.

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 2015, 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 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 2014-15, showing the minimum, maximum, median and mean for each column (with the exception of the Early Years data). Further information on the median and its interpretation is included in the [Local authority benchmarking additional information for 2015-2016](#).

The final tables will use Section 251 budget statement data loaded on the COLLECT system as of **4<sup>th</sup> September 2015** 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 line of the Section 251 statement, in each case divided through by a count of the children and young people that type of spending applies to. For each line we will choose the most relevant measure from the following:

- 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
- the resident population aged 0-19 in the LA
- the resident population aged 16-18 in the LA
- the resident population aged 19-25 in the LA
- a count of pupils aged 3 to 15 in maintained schools and all academies in the LA

The last 3 of these divisors are new for this year, due to a change in the budget statement lines meaning that home to school transport expenditure is now split by age. Since the new lines created by the split refer to 3-15, 16-18 and 19-25 age groups, none of the original 5 denominators was appropriate for calculation of a per capita figure for any of these expenditure lines.

The divisor used for each expenditure line will be the one which best mirrors the relevant pupils or population for that line; exact details are provided below.

As more academies open it is important to distinguish which pupil number divisor is used between the different columns of the per capita table; divisors are chosen for each line on the basis of whether academy pupils should be included. 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 the 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, , Schools Budget Insurance uses pupils at maintained schools only as the divisor, because LAs do not have responsibility for this function for academies, which receive funding for this as part of their allocations direct from the Education Funding Agency (EFA).

The 0-17, 0-19, 16-18 and 19-25 population data used for relevant lines are sourced from Office for National Statistics [population projections for mid-2015](#), based on actual data up to mid-2012, which is the latest data available. See the link below for further information.

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 removing those lines that have been discontinued.

Please note that where divisors state they include pupils aged 3 upwards, this also includes 2 year old pupils receiving funding recorded in the s251 Early Years proforma.

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

### **Divisor 1: Pupils aged 3-19 from maintained schools only**

<b>Type of pupils</b>	<b>Source</b>
Pupils aged 3 years old at 31 December 2014 (full time equivalents) receiving education in private, voluntary and independent settings (places funded by the LA). <sup>1</sup>	Jan 2015 Early Years Census <sup>2</sup>
Pupils aged 3 years old at 31 August 2014 and 4 years old at 31 December 2014 (full time equivalents) receiving education in private, voluntary and independent settings (places funded by the LA). <sup>1</sup>	Jan 2015 Early Years Census <sup>2</sup>
Pupils aged 4 years old at 31 August 2014 (full time equivalents) receiving education in private, voluntary and independent settings (places funded by the LA). <sup>1</sup>	Jan 2015 Early Years Census <sup>2</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 2014, or those aged 4 at 31 December 2014 but aged 3 at 31 August 2014. 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.

Pupils (full time equivalents) educated in maintained nursery schools (not including nursery classes in primary schools)	Jan 2015 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 2015.	Jan 2015 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 2015.	Jan 2015 School Census <sup>3</sup>
Pupils educated in maintained special schools (full time equivalents)	Jan 2015 School Census <sup>3</sup>
Pupils educated in pupil referral units (full time equivalents)	Jan 2015 School Census <sup>3</sup>
Pupils educated in general hospital schools (full time equivalents)	Jan 2015 SLASC <sup>3</sup>
Pupils receiving education in settings outside schools (in pursuance of arrangements made by the LA), independent schools, or schools not maintained by an LA (tuition fees paid in full by the LA)	Jan 2015 AP Census

**Table 1: Pupil numbers included in Divisor 1**

The columns using 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 applies to columns 2-11, 41-48 and 64.

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

In addition to the categories in Table 1, pupils educated in recoupment academies (full time equivalents) are also included. Recoupment academies are schools which had converted to academy status before the end of March 2015.

<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.

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 academies located in that area. This applies to columns **1, 26-40, 49-50** in the per capita tables.

### **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). This applies to **Columns: 51, 57-63**

### **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 applies to **Columns: 25, 65-97** in the per capita tables.

### **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 applies to columns **12-24** in the per capita tables.

### **Divisor 6: 16-18 population figures**

This divisor has been newly created to reflect the creation of new home to school transport columns divided by age, as none of the previous divisors were appropriate for the age groups used in the newly created columns.

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 16-18 living in the area. This applies to columns **54 and 56** in the per capita tables.

### **Divisor 7: 19-25 population figures**

This divisor has been newly created to reflect the creation of new home to school transport columns divided by age, as none of the previous divisors were appropriate for the age groups used in the newly created columns.

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 19-25 living in the area. This applies to column 55.



## **Divisor 8: pupils aged 3-15 from maintained schools & all academies**

This divisor has been newly created to reflect the creation of new home to school transport columns divided by age, as none of the previous divisors were appropriate for the age groups used in the newly created columns.

It uses the same categories of pupil as Divisor 1 but only includes pupils in these categories up to age 15 inclusive. This applies to columns 52-53.

### **Total Schools Budget:**

A dominant denominator is used to derive a crude per capita figure 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. This should not be used for detailed comparison. The per capita figures for individual components such as dedelegated items, early years and high need budgets should be used instead for detailed comparison.

Column 98 contains the sum of the lines in column 96 and 97.

Pupil numbers are based on January 2015 data collections. They will not perfectly match the Section 251 budget data, particularly where schools have opened or closed mid-year, in addition to academy conversions. As highlighted above, pupils at schools which converted to academy status between census date and the end of March 2015 are not counted towards Divisor 1. Divisor 1 counts all pupils at maintained schools as at the end of March 2015, this is consistent with the LA's 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 2014-15 to 2015-16 for selected expenditure categories. It uses figures from the LA table of the 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 2014-15 to 2015-16. Note that the large decreases in '3-19 maintained schools only' pupil numbers between 2014-15 and 2015-16 are likely to be because these schools have converted to academy status during 2014-15.

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 2015-16. 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 in Table 2, for ease of reference.

Category	Lines of the s251 budget statement used in 2015-16	Lines of the s251 budget statement used in 2014-5
<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 <sup>4</sup>	Sum of 2.1.4 to 2.1.8 (net)	Sum of 2.1.4 to 2.1.5 (net)

**Table 2: Budget lines used for comparison in Year-on-year table**

<sup>4</sup> This change is due to the budget lines for home to school transport having been split by age and so these lines should be directly comparable – although changes in the way LAs account for spending across these lines may have an effect on accuracy.

## 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.

Column Number	Column Heading	Description
1	2015-16 DSG Schools block unit of funding (SBUF) per pupil	Taken directly from the <a href="#">Local Authorities' 2015-16 DSG SBUF</a> amounts
2	Planned expenditure in addition to DSG in 2015-16	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 2015-16.
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 2015-16. 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 2015-16. 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 transport: SEN transport expenditure (lines 2.1.4, 2.1.6 and 2.1.7 gross) and SEN transport (line 1.4.11 gross) is divided by statemented pupils as at January 2015. 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) is divided by looked after children using SSDA 903 return (as at 31 <sup>st</sup> March

Column Number	Column Heading	Description
		2014, figures from 2013-14 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) is divided by children in need and looked after children (as at 31 <sup>st</sup> March 2014). Figures from 2013-14 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 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) is divided by statemented pupils as at January 2015. 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) is divided by looked after children using SSDA 903 return (as at 31 <sup>st</sup> March 2014, figures from 2013-14 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) is divided by children in need and looked after children (as at 31 <sup>st</sup> March 2014, figures from 2013-14 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 B1</a> .

**Table 3: Columns of the additional information table**



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