



Education & Skills
Funding Agency

Local authority planned expenditure benchmarking tables: 2019 to 2020 financial year

Explanatory note

October 2019

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Introduction

The local authority planned expenditure benchmarking tables contain information submitted in the section 251 budget data collection for the 2019 to 2020 financial year. The tables show the submitted information in a format that allows users to compare planned expenditure between local authorities.

The layout of the benchmarking tables remains unchanged from last year.

Following local authority boundary changes made in April 2019, the year-on-year table does not contain data for Bournemouth Christchurch and Poole or Dorset this year, as the data is not directly comparable to last year's. Some columns in the Additional Information table have also not been populated for these local authorities, as the source data outside the s251 budget data has yet to be updated. The denominators have also been impacted.

The calculation for the high needs budget in the year on year table has been updated to reflect previous changes to the source of funding for a few items. The previous year's data in the year on year table has also been updated to reflect this change, but previous publications will not be retrospectively updated.

The benchmarking tables show the minimum, maximum, median and mean for each column.

The Department for Education publishes a [statistical first release \(SFR\)](#) approximately a week before the final tables. The SFR provides information and commentary about planned expenditure on education and young people's services in the 2019 to 2020 financial year. It 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 local authority only has responsibility towards schools it maintains, the return gives full year budgets for schools that were maintained as at 31 March 2019. This includes any schools that were known to be converting to academy status during the year.

The final tables use s251 budget statement data loaded on the COLLECT system as of the closing date regardless of the return status. The tables do not include the 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 s251 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 s251 statement divided by a count of children and young people (a “denominator”). In each case, the most appropriate available count is used according to whom that particular type of spending applies to.

For each line we choose the most relevant measure from:

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

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	4-14
B	1, 3, 30-64, 70-78
C	65-66
D	29, 79-113
E	2, 15-28
F	67, 69
G	68

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 local authority towards all schools, so denominator B is used. “Schools budget

insurance” uses denominator A because local authorities do not have responsibility for this for academies¹.

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 table².

	Maintained school	Academy
Aged 3 to 15	A, B, C	B, C
Aged 16 to 19	A, B	B

Table 2: structure of pupil number denominators

All pupil number denominators (A, B and C) include:

Type of pupils	Source	Age
Full time equivalent pupils educated in maintained nursery schools	January 2019 schools census ³	3 to 15 inclusive
Full time equivalent pupils educated in maintained primary schools (including nursery classes) ⁴	January 2019 schools census	3 to 15 inclusive
Full time equivalent pupils educated in maintained secondary schools	January 2019 schools census	3 to 15 inclusive
Full time equivalent pupils educated in maintained special schools	January 2019 schools census	3 to 15 inclusive
Full time equivalent pupils educated in pupil referral units	January 2019 schools census	3 to 15 inclusive
Pupils educated in general hospital schools	January 2019 school level annual schools census (SLASC) ⁵	3 to 15 inclusive

¹ Academies receive funding for this as part of their allocations direct from the Education and Skills Funding Agency (ESFA).

² The pupil count will be based on Headcount (the number of pupils), or Full Time Equivalent pupils according to the number of funded hours.

³ For the schools census, the counts for pupils less than 4 years old were recorded in Part Time Equivalent format for the first time in 2018. This includes universal hours entitlement, as well as additional hours entitlement. For the benchmarking tables, these pupil numbers are converted to Full Time Equivalent (i.e. Part Time Equivalent x 0.6) before adding to the Full Time Equivalent pupil numbers for ages 4 and over.

⁴ Maintained as at 31 March 2019. Excludes CTCs.

⁵ For the school level annual schools census (SLASC), the pupils are counted using Full Time Equivalent numbers for pupils less than 4 years old, and headcount for pupils aged 4 and over.

Pupils receiving education in other settings due to arrangements made by the local authority	January 2019 alternative provision (AP) census ⁶	3 to 15 inclusive
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Table 3: pupil numbers included in denominators A, B and C

Denominator A:

All the pupils in Table 3, above, plus:

Type of pupils	Source	Age
Full time equivalent pupils educated in maintained secondary schools	January 2019 schools census	16 to 19 inclusive
Full time equivalent pupils educated in maintained special schools	January 2019 schools census	16 to 19 inclusive
Full time equivalent pupils educated in pupil referral units	January 2019 schools census	16 to 19 inclusive
Pupils educated in general hospital schools	January 2019 SLASC	16 to 19 inclusive
Pupils receiving education in other settings due to arrangements made by the local authority	January 2019 AP census	16 to 19 inclusive

Table 4: pupil numbers additionally included in denominator A

Denominator B:

All the pupils in Table 3, above, plus:

Type of pupils	Source	Age
Pupils receiving education in private, voluntary and independent early years settings	January 2019 early years schools census ⁷	2 to 4 inclusive ⁸

⁶ For the alternative provision (AP) census, the pupils are counted using Full Time Equivalent numbers for pupils less than 4 years old, and headcount for pupils aged 4 and over.

⁷ For the early years schools census, pupil numbers were recorded in Part Time Equivalent format for the first time in 2018. This includes universal hours entitlement, as well as additional hours entitlement for 3 and 4 year olds. For the benchmarking tables, these pupil numbers are converted to Full Time Equivalent (i.e. Part Time Equivalent x 0.6) before adding to the Full Time Equivalent pupil numbers for the denominators.

⁸ Pupils aged 2 receiving education in private, voluntary and independent early years settings are included in the count because they are entitled to free education paid for by local authorities.

Full time equivalent pupils educated in all academies in the local authority	January 2019 schools census	3 to 19 inclusive
Full time equivalent pupils educated in maintained secondary schools	January 2019 schools census	16 to 19 inclusive
Full time equivalent pupils educated in maintained special schools	January 2019 schools census	16 to 19 inclusive
Full time equivalent pupils educated in pupil referral units	January 2019 schools census	16 to 19 inclusive
Pupils educated in general hospital schools	January 2019 SLASC	16 to 19 inclusive
Pupils receiving education in other settings due to arrangements made by the local authority	January 2019 AP census	16 to 19 inclusive

Table 5: pupil numbers additionally included in denominator B

Denominator C:

All the pupils in Table 3, above, plus:

Type of pupils	Source	Age
Pupils receiving education in private, voluntary and independent early years settings	January 2019 early years schools census	2 to 4 inclusive
Full time equivalent pupils educated in all academies in the local authority	January 2019 schools census	3 to 15 inclusive

Table 6: pupil numbers additionally included in denominator C

Pupil numbers are based on January 2019 data collections, so they may not perfectly match the pupil numbers for whom planned expenditure is recorded in the s251 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 that converted to academy status between census date and the end of March 2019 are not counted towards the maintained schools only pupil numbers. This counts all pupils at maintained schools as at the end of March 2019, which is consistent with the local authority's budgetary information for the relevant lines.

For denominators A-C, data for Dorset also includes the pupils recorded in the Alternative Provision Census for Christchurch. This will also impact the denominator totals for Bournemouth, Christchurch & Poole. This represents a small number of pupils and the impact on the data in the per capita tables is expected to be nominal.

The population number denominators (denominators D to G) are derived from the [ONS's mid-year population projections](#) for 2019, which are based on population data from mid-2016.

16 plus maintained schools are included in this year's denominators, having been previously missed. In 2018 to 2019, a further 13 schools were missed out of the denominators. Both of these groups have been added to the 2018 denominators that are used in the year on year table.

Please note that the denominators for the early years benchmarking table are calculated using a different method. The denominator for the average hourly funding rates for Early Years are based on the planned hours as reported by local authorities in their s251 Budget.

Year-on-year table: calculations and underlying data

This table provides information on changes in local authorities' planned expenditure on education between the 2018 to 2019 financial year and 2019 to 2020 financial year for selected expenditure categories.

As highlighted in the introduction, the local authorities with modified boundaries are not included in this table for 2019 to 2020. In April 2019, Bournemouth, Christchurch (part of the Dorset local authority) and Poole merged to become one local authority and the data for Bournemouth Christchurch and Poole and Dorset cannot be accurately compared to last year's data. These local authorities can also not be selected for comparisons against other local authorities and they will not appear in the breakdown by region or authority type. For some local authorities, one or two of the selection options for the statistical neighbours category will be blank.

The high needs budget (column 2) consists of the sum of various lines relating to the high needs budget. For this publication, three additional lines have been added to the calculations for both 2018 to 2019 and 2019 to 2020: 1.2.4, 1.2.12 & 1.2.13

The compositions of the selected expenditure categories are given below in Table 7, for ease of reference.

Category	Lines of the s251 budget statement used in 2018 to 2019	Lines of the s251 budget statement used in 2019 to 2020
Schools budget		
1. Individual schools budget (before academy recoupment), including high needs place funding	1.0.1 (net)	Sum of 1.0.1 to 1.0.2 (net)
2. High needs budget	Sum of 1.2.1 to 1.2.13 (net)	Sum of 1.2.1 to 1.2.13 (net)
3. Contingencies	1.1.1 (net)	1.1.1 (net)
Local authority budget		
4. Central support services	Sum of 1.6.1 and 2.0.1 (net)	Sum of 1.6.1 and 2.0.1 (net)
5. Education welfare service	Sum of 1.5.1, 1.6.2 and 2.0.2 (net)	Sum of 1.5.1, 1.6.2 and 2.0.2 (net)
6. School improvement	Sum of 1.1.10 and 2.0.3 (net)	Sum of 1.1.10 and 2.0.3 (net)
7. Asset management	Sum of 1.5.2, 1.6.3 and 2.0.4 (net)	Sum of 1.5.2, 1.6.3 and 2.0.4 (net)
8. Statutory or regulatory duties	Sum of 1.5.3, 1.6.4 and 2.0.5 (net)	Sum of 1.5.3, 1.6.4 and 2.0.5 (net)

9. Premature retirement cost or redundancy costs (new provisions)	Sum of 1.6.5 and 2.0.6 (net)	Sum of 1.6.5 and 2.0.6 (net)
10. Monitoring national curriculum assessment	Sum of 1.6.6 and 2.0.7 (net)	Sum of 1.6.6 and 2.0.7 (net)
11. Home to school or 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 three of the denominators between the 2018 to 2019 financial year and the 2019 to 2020 financial year. These are 3 to 19 maintained schools only (denominator A), 3 to 19 maintained schools and academies (denominator B) and 0 to 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 a local authority 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	2019 to 2020 DSG schools block primary unit of funding (SBUF) per pupil	Taken directly from the amounts published as part of the dedicated schools grant (DSG) allocations .
2	2019 to 2020 DSG schools block secondary unit of funding (SBUF) per pupil	Taken directly from the amounts published as part of the dedicated schools grant (DSG) allocations .
3	Planned expenditure in addition to DSG in 2019 to 2020	The additional cash contribution (if any) made to the schools budget by the local authority, taken from line 1.9.5 of each authority's latest section 251 budget statements for the 2019 to 2020 financial year.
4	Percentage of maintained 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 2019 to 2020. Academies are not included in the calculation of these percentages.
5	Percentage of maintained 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 2019 to 2020. Academies are not included in the calculation of these percentages.
6	Number of maintained primary schools receiving minimum funding guarantee	The number of maintained primary schools recorded as receiving minimum funding guarantee on the latest authority proforma tool (APT) returns for 2019 to 2020. Academies are not included in this calculation.
7	Number of maintained primary schools	The number of maintained primary schools recorded on the latest authority proforma tool

		(APT) returns for 2019 to 2020. Academies are not included in this calculation.
8	Number of maintained secondary schools receiving minimum funding guarantee	The number of maintained secondary schools recorded as receiving minimum funding guarantee on the latest authority proforma tool (APT) returns for 2019 to 2020. Academies are not included in this calculation.
9	Number of maintained secondary schools	The number of maintained secondary schools recorded on the latest authority proforma tool (APT) returns for 2019 to 2020. Academies are not included in this calculation.
10	Gross 2.1.4 Home to school transport (pre-16): SEN transport expenditure + 2.1.6 Home to post-16 provision: SEN or LLDD transport expenditure (aged 16 to 18) + 2.1.7 Home to post-16 provision: SEN or LLDD transport expenditure (aged 19 to 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 2019 to 2020 financial year is divided by the number of children and young people with a statement or EHC plan as at January 2019. Further information can be found in table 3 (national and local authority tables) .
11	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 2019 to 2020 financial year is divided by the number of looked after children using SSDA 903 return (as at 31 March 2018). Figures from 2018 have been used as this is the most up to date data available at the time of publication. Further information can be found in table LAA1 (local authority tables) .
12	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 s251 budget statements for the 2019 to 2020 financial year is divided by the number of children in need plus looked after children (as at 31 March 2018). Figures from 2018 have been used as this is the most up to date data available at the time of publication. Further information can be found in table LAA1 (local authority tables) and table B1 (main tables) .

13	Net 2.1.4 Home to school transport (pre-16): SEN transport expenditure + 2.1.6 Home to post-16 provision: SEN or LLDD transport expenditure (aged 16 to 18) + 2.1.7 Home to post-16 provision: SEN or LLDD transport expenditure (aged 19 to 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 s251 budget statements for the 2019 to 2020 financial year is divided by the number of children and young people with a statement or EHC plan as at January 2019. Further information can be found in table 3 (national and local authority tables) .
14	Net 3.1.11 Total children looked after	Total children looked after (line 3.1.11 net) in each authority's latest s251 budget statements for the 2019 to 2020 financial year is divided by the number of looked after children using SSDA 903 return (as at 31 March 2018). Figures from 2018 have been used as this is the most up to date data available at the time of publication. Further information can be found in table LAA1 (local authority tables) .
15	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 s251 budget statements for the 2019 to 2020 financial year is divided by the number of children in need plus looked after children (as at 31 March 2018). Figures from 2018 have been used as this is the most up to date data available at the time of publication. Further information can be found in table LAA1 (local authority tables) and table B1 (main tables) .

Table 8: columns of the additional information table



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