

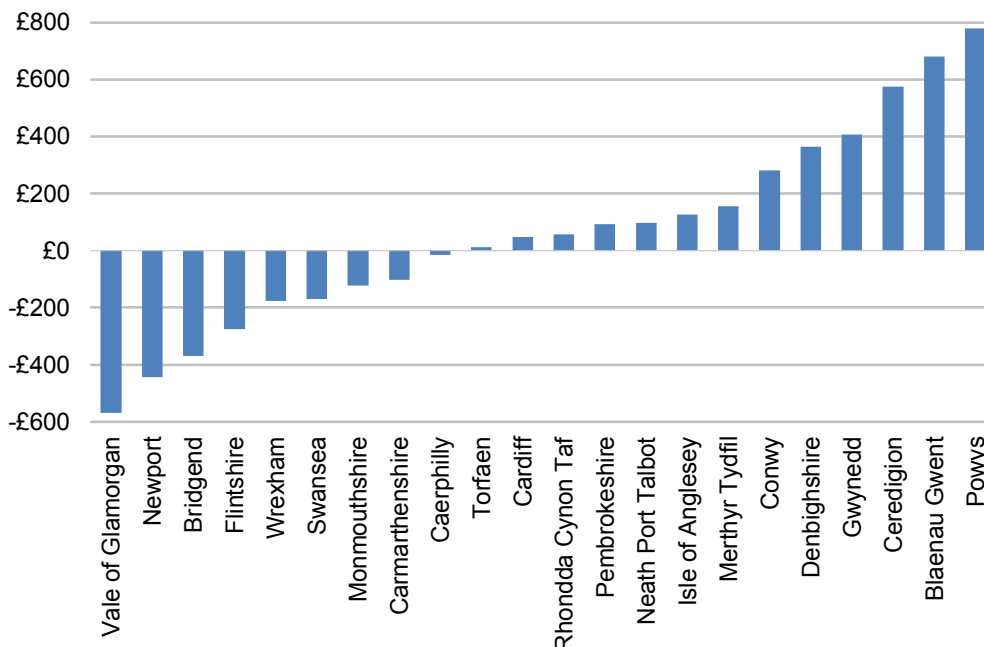
Local Authority Budgeted Expenditure on Schools: 2018-19

5 July 2018
SB 41/2018

Key points

- Gross schools expenditure is budgeted to be £2,566 million, an increase of 0.9% over the previous year (table 2).
- Gross schools expenditure per pupil is budgeted to be £5,675, a year-on-year increase of 0.8% or £47. This can be broken down into £4,776 per pupil delegated to schools and £899 per pupil retained for centrally funded school services (table 5).
- The funding delegated to schools is budgeted to be £2,160 million. The amount of funding that local authorities delegate directly to schools ranges between 75% and 90% of overall gross schools budgeted expenditure (table 3).
- 84.2% of the total gross schools budgeted expenditure is delegated directly to schools (table 3), a decrease of 0.1 of a percentage point compared to the previous year.

Chart 1: Gross schools budgeted expenditure per pupil: difference from the Wales average, 2018-19



Additional information is available from StatsWales.

About this release

This statistical bulletin analyses the resources that local authorities have budgeted to make available for education and school services in 2018-19.

It analyses overall school expenditure, delegated school expenditure and expenditure per pupil.

We intend to merge this bulletin with the 'Budgeted Expenditure on Special Educational Needs (SEN) Provision' release from 2019 onwards.

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Net revenue expenditure is the amount of expenditure which is supported by council tax and general support from central government, net of specific grants, plus (or minus) any appropriations from (or to) financial reserves. Table 1 shows Torfaen has the largest percentage increase in education net revenue expenditure at 3.0% whilst Isle of Anglesey has the largest decrease of 0.3%.

Table 1: Budgeted net revenue expenditure on education (a)

					<i>£ thousand</i>
	2017-18	2018-19	Change in 2018-19 over 2017-18	Percentage change	2018-19 Indicator based assessment (IBA) (b)
Isle of Anglesey	48,661	48,493	-168	-0.3	52,138
Gwynedd	89,705	91,164	1,459	1.6	90,231
Conwy	79,713	80,894	1,181	1.5	77,997
Denbighshire	80,206	82,410	2,204	2.7	75,831
Flintshire	107,092	108,242	1,150	1.1	112,060
Wrexham	94,931	95,277	346	0.4	95,230
Powys	93,845	95,918	2,073	2.2	95,529
Ceredigion	52,763	52,761	-2	-0.0	52,087
Pembrokeshire	85,868	87,276	1,408	1.6	88,963
Carmarthenshire	134,431	134,069	-362	-0.3	138,167
Swansea	164,899	169,363	4,464	2.7	166,370
Neath Port Talbot	102,008	103,481	1,473	1.4	103,794
Bridgend	107,369	108,208	838	0.8	103,180
Vale of Glamorgan	97,606	99,990	2,384	2.4	96,899
Cardiff	255,539	262,409	6,869	2.7	241,750
Rhondda Cynon Taf	192,284	194,529	2,245	1.2	181,942
Merthyr Tydfil	46,727	47,478	750	1.6	42,875
Caerphilly	138,083	137,991	-91	-0.1	138,218
Blaenau Gwent	50,736	51,274	538	1.1	47,159
Torfaen	71,562	73,714	2,152	3.0	69,251
Monmouthshire	56,171	57,150	978	1.7	58,806
Newport	108,803	111,937	3,134	2.9	113,606
Wales	2,259,005	2,294,026	35,021	1.6	2,242,085

Source: RA/Section 52 education budget statements

(a) The figures are on a 'net' basis, i.e. excluding expenditure funded by specific government grants.

(b) The indicator based assessments (IBAs) are not intended as spending targets. Local authorities set their own spending priorities under the Welsh revenue support grant distribution system.

Table 2 shows that Swansea has the largest increase in gross schools expenditure of 2.5% with Isle of Anglesey having the largest decrease at 1.9% mainly due to a reallocation of grants to social services.

Table 2: Schools budgeted expenditure (a)

<i>£ thousand</i>				
Gross schools budgeted expenditure				
	2017-18	2018-19	Change in	Percentage
			2018-19 over 2017-18	change
Isle of Anglesey	55,666	54,581	-1,085	-1.9
Gwynedd	99,154	100,390	1,236	1.2
Conwy	90,928	91,399	471	0.5
Denbighshire	90,209	91,239	1,031	1.1
Flintshire	120,889	121,732	843	0.7
Wrexham	102,617	103,424	807	0.8
Powys	105,239	107,162	1,923	1.8
Ceredigion	59,380	58,773	-607	-1.0
Pembrokeshire	96,423	97,453	1,030	1.1
Carmarthenshire	152,016	150,638	-1,378	-0.9
Swansea	184,200	188,729	4,529	2.5
Neath Port Talbot	113,722	114,887	1,165	1.0
Bridgend	121,842	121,624	-218	-0.2
Vale of Glamorgan	109,913	111,643	1,730	1.6
Cardiff	295,025	300,156	5,131	1.7
Rhondda Cynon Taf	217,515	219,018	1,503	0.7
Merthyr Tydfil	50,322	50,934	612	1.2
Caerphilly	152,714	152,384	-329	-0.2
Blaenau Gwent	55,034	55,522	488	0.9
Torfaen	79,862	81,404	1,542	1.9
Monmouthshire	62,964	63,512	548	0.9
Newport	127,456	129,845	2,389	1.9
Wales	2,543,089	2,566,450	23,361	0.9

Source: RA/Section 52 education budget statements

(a) Covers all elements of LEA spending that relate to school provision, i.e. school budget plus the LEA budget, including central administration of the LEA, less spending on home to college transport and further education and training for young persons and adults. The figures include the cost of educating pupils with statements of special educational needs who are educated out of county.

Table 3 shows delegated schools budgets increased by 0.8% compared with the previous year. Newport has the highest percentage increase at 2.4%. Home to school transport costs have an effect on how much an individual authority can delegate to schools so delegation rates with and without these costs are shown.

Table 3: Delegated School Budget

£ thousand

	Delegated schools budget (a)					Delegation rate (b)	Memorandum: Delegation rate excluding home to school transport
	2017-18	2018-19	Change in		2018-19		
			2018-19 over 2017-18	Percentage change			
Isle of Anglesey	46,253	45,767	-486	-1.1	83.9%	87.4%	
Gwynedd	82,345	82,784	439	0.5	82.5%	85.8%	
Conwy	76,661	76,884	223	0.3	84.1%	88.5%	
Denbighshire	76,755	77,109	354	0.5	84.5%	88.9%	
Flintshire	104,293	105,285	991	1.0	86.5%	89.6%	
Wrexham	89,017	90,115	1,097	1.2	87.1%	91.1%	
Powys	80,828	80,515	-313	-0.4	75.1%	82.4%	
Ceredigion	46,756	46,498	-258	-0.6	79.1%	85.2%	
Pembrokeshire	82,342	83,422	1,080	1.3	85.6%	90.7%	
Carmarthenshire	126,066	125,193	-872	-0.7	83.1%	88.5%	
Swansea	154,212	156,368	2,156	1.4	82.9%	86.7%	
Neath Port Talbot	91,211	92,721	1,510	1.7	80.7%	85.3%	
Bridgend	103,261	103,587	327	0.3	85.2%	88.4%	
Vale of Glamorgan	96,945	98,116	1,171	1.2	87.9%	90.6%	
Cardiff	263,583	269,799	6,216	2.4	89.9%	91.8%	
Rhondda Cynon Taf	179,419	179,893	473	0.3	82.1%	86.5%	
Merthyr Tydfil	43,757	43,915	158	0.4	86.2%	89.8%	
Caerphilly	125,396	124,867	-529	-0.4	81.9%	85.2%	
Blaenau Gwent	46,672	47,312	640	1.4	85.2%	88.2%	
Torfaen	66,691	67,342	651	1.0	82.7%	85.3%	
Monmouthshire	51,590	52,164	574	1.1	82.1%	87.7%	
Newport	107,703	110,273	2,569	2.4	84.9%	88.1%	
Wales	2,141,756	2,159,929	18,173	0.8	84.2%	88.0%	

Source: RA/Section 52 education budget statements

(a) Figures are on a 'gross' basis, i.e. including funding from all sources.

(b) The delegation rate is calculated by dividing the amounts delegated to schools by the gross schools budgeted expenditure. Delegation rates will vary based on the services provided centrally by local authorities.

Cardiff has the highest delegation rate at 89.9%. Powys has the lowest delegation rate at 75.1% mainly due to high home to school transport costs which cannot be delegated.

Chart 2: Delegation rates: percentage point difference from the Wales average, 2018-19

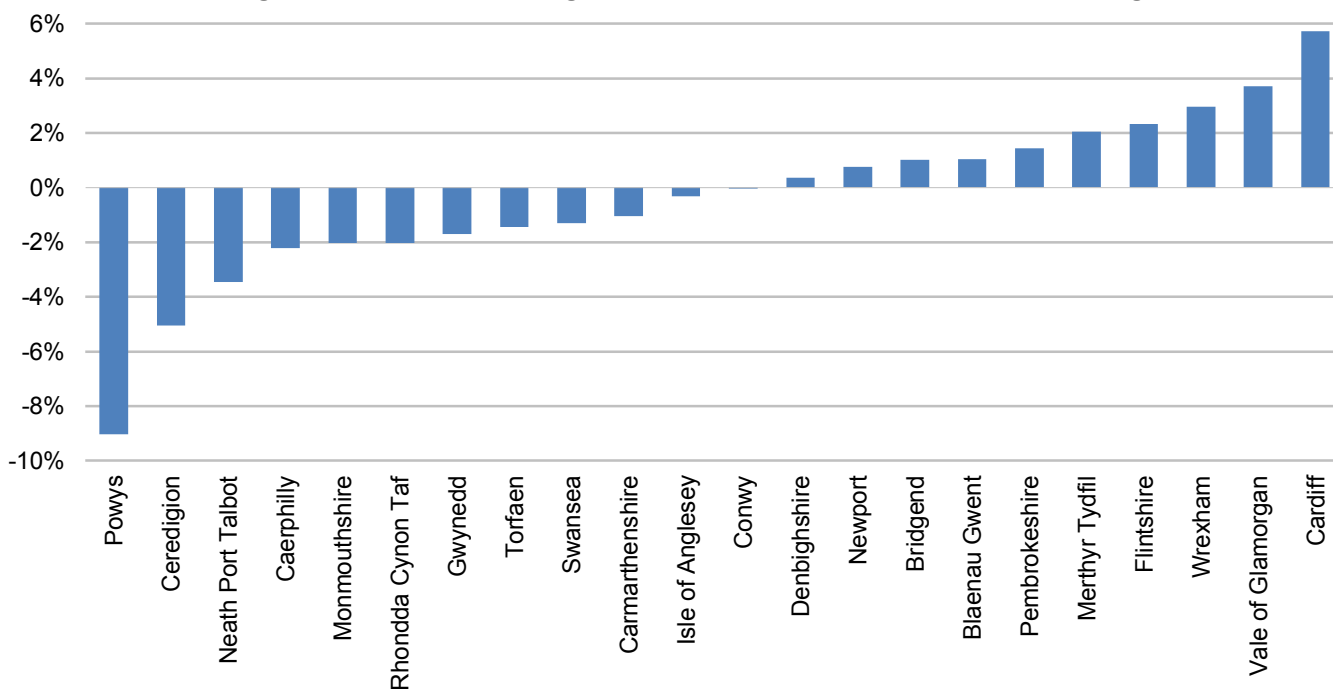
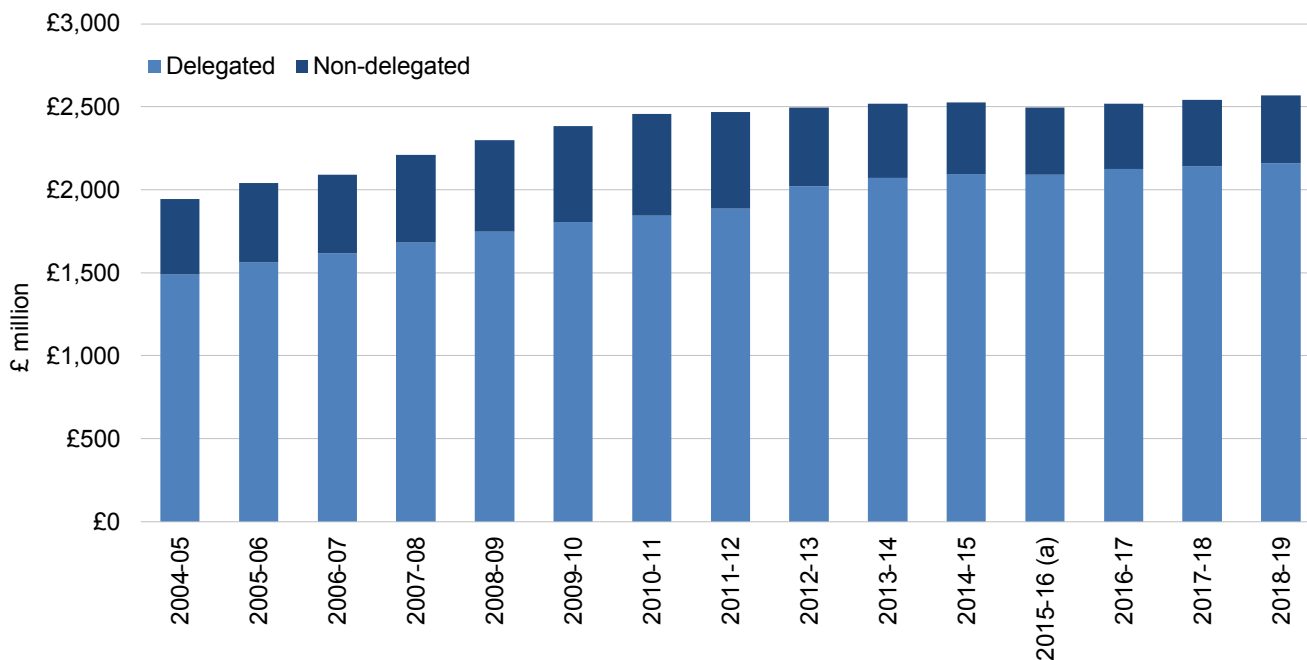


Chart 3 shows that gross school budgeted expenditure is to increase by 0.9% in 2018-19.

Chart 3: Breakdown of gross school budgeted expenditure over time



(a) The data is not wholly comparable with previous years due to the movement of Flying Start expenditure from Education to Social Services in 2015-16.

Table 4: Centrally funded schools budgets, 2018-19 (a)

	Schools budget					LEA budget							Memo:	
	Special educational needs (b)	Inter authority recoupment	Staff	Other schools budget	Capital expenditure charged to revenue account	Special educational needs	School improvement	Access to education (excluding transport)	Home to school transport	Strategic management	Other LEA budget	Total centrally funded schools budget	Centrally funded schools budget (£ thousand)	
Isle of Anglesey	251	17	1	73	0	21	53	54	234	218	15	937	8,814	
Gwynedd	154	27	3	167	72	62	83	59	233	207	0	1,066	17,606	
Conwy	119	9	3	279	0	35	71	27	293	111	0	946	14,516	
Denbighshire	159	-112	3	186	0	32	50	240	299	79	0	936	14,131	
Flintshire	221	71	0	53	4	31	58	44	186	62	0	730	16,447	
Wrexham	159	-44	12	259	0	12	21	20	237	25	7	708	13,310	
Powys	296	-11	3	402	18	38	62	42	572	182	0	1,605	26,646	
Ceredigion	261	-44	1	186	0	30	114	138	444	175	0	1,305	12,275	
Pembrokeshire	89	34	0	82	0	56	51	36	325	157	0	830	14,031	
Carmarthenshire	111	-10	2	133	0	83	96	30	341	154	0	941	25,445	
Swansea	286	58	40	53	0	47	44	140	245	32	0	944	32,361	
Neath Port Talbot	40	28	2	277	0	177	36	97	308	134	14	1,114	22,166	
Bridgend	173	-22	2	93	86	48	40	34	196	137	0	787	18,037	
Vale of Glamorgan	184	-55	3	132	0	43	37	23	155	85	12	619	13,527	
Cardiff	79	43	5	80	0	14	31	131	116	80	0	579	30,357	
Rhondda Cynon Taf	126	55	6	245	0	54	13	129	291	104	0	1,024	39,126	
Merthyr Tydfil	300	0	10	17	0	57	53	20	231	114	2	803	7,019	
Caerphilly	215	63	22	214	0	40	56	24	219	170	0	1,022	27,517	
Blaenau Gwent	266	-29	0	55	14	48	67	162	215	137	4	940	8,210	
Torfaen	42	63	1	176	98	44	92	89	172	205	0	982	14,062	
Monmouthshire	148	27	0	150	0	30	53	28	353	202	0	992	11,348	
Newport	76	127	0	69	0	18	37	118	191	154	0	789	19,573	
Wales	158	23	7	151	11	46	50	82	249	121	2	899	406,521	
Minimum	40	-112	0	17	0	12	13	20	116	25	0	579		
Maximum	300	127	40	402	98	177	114	240	572	218	15	1,605		

Source: RA/Section 52 education budget statements

- (a) Schools expenditure covers all elements of local education authority spending that relate to school provision. Figures are on a 'gross' basis, i.e. including funding from all sources.
 (b) Figures include the cost of educating pupils with statements of special educational needs who are educated out of county. Expenditure on pupil referral units is included, however the pupil numbers are not included in the calculation of 'spend per pupil' as they are not available from the section 52 return. Please see glossary for definitions.

Table 5 shows the total gross schools budgeted expenditure per pupil. Powys has the highest spend per pupil at £6,456 whilst the Vale of Glamorgan has the lowest at £5,107. Powys has the largest increase in spend per pupil over the previous year of 4.9%. Ceredigion has the largest decrease of 2.1%.

Table 5: Total gross schools budgeted expenditure per pupil, 2018-19

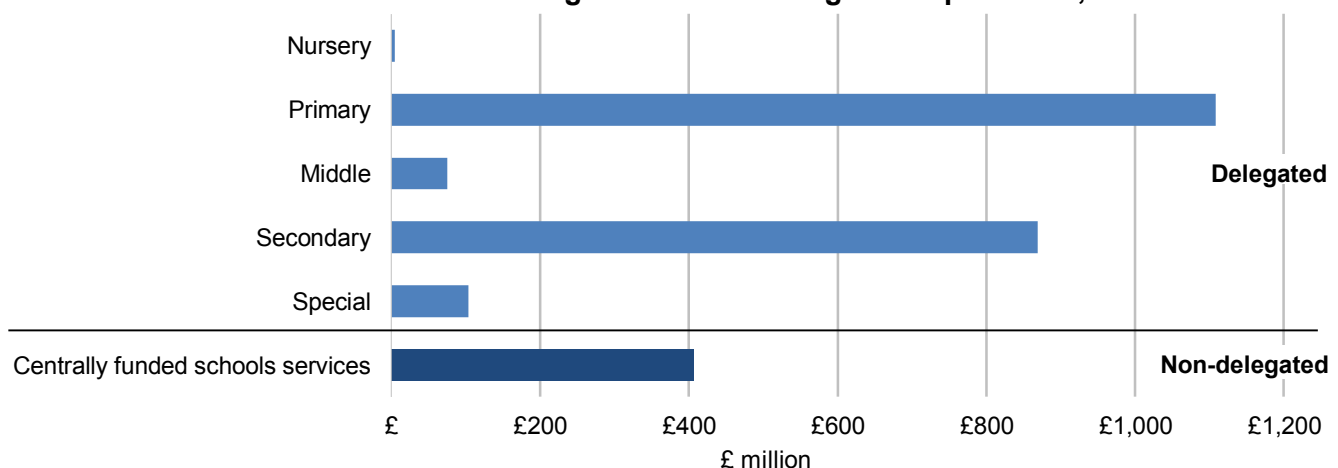
	Delegated schools budget						Centrally funded schools budget (a)	Gross schools budgeted expenditure (a)		
	Nursery	Primary	Middle	Secondary	Special	All sectors (a)		2017-18	2018-19	Percentage change
Isle of Anglesey	.	4,468	.	5,145	17,622	4,864	937	5,923	5,801	-2.1
Gwynedd	.	4,565	5,327	5,189	17,840	5,015	1,066	6,015	6,081	1.1
Conwy	.	4,446	.	5,242	19,146	5,010	946	5,903	5,956	0.9
Denbighshire	.	4,274	4,962	5,564	19,896	5,105	936	5,948	6,041	1.6
Flintshire	.	4,263	.	4,952	17,030	4,671	730	5,326	5,401	1.4
Wrexham	19,166	4,290	.	5,265	14,909	4,791	708	5,444	5,499	1.0
Powys	.	4,287	5,692	4,886	21,034	4,850	1,605	6,153	6,456	4.9
Ceredigion (b)	.	4,450	5,458	5,290	.	4,944	1,305	6,382	6,249	-2.1
Pembrokeshire	.	4,350	4,565	5,493	21,000	4,938	830	5,667	5,768	1.8
Carmarthenshire	4,334	4,139	.	5,026	32,306	4,632	941	5,650	5,573	-1.4
Swansea	.	4,096	.	5,003	23,849	4,562	944	5,346	5,506	3.0
Neath Port Talbot	.	4,276	4,655	4,699	20,156	4,658	1,114	5,756	5,772	0.3
Bridgend	.	3,877	.	4,735	23,065	4,520	787	5,332	5,306	-0.5
Vale of Glamorgan	7,541	3,926	4,405	4,572	28,591	4,488	619	5,022	5,107	1.7
Cardiff	11,983	4,551	.	5,516	23,187	5,145	579	5,685	5,724	0.7
Rhondda Cynon Taf	.	4,159	4,767	5,129	15,167	4,707	1,024	5,716	5,731	0.3
Merthyr Tydfil	6,956	4,523	.	5,164	18,247	5,027	803	5,811	5,830	0.3
Caerphilly	.	4,177	6,542	4,879	28,720	4,638	1,022	5,608	5,660	0.9
Blaenau Gwent	.	5,004	5,325	5,201	22,532	5,416	940	6,317	6,355	0.6
Torfaen	7,684	4,266	.	4,925	23,828	4,705	982	5,594	5,687	1.7
Monmouthshire	.	4,053	.	4,828	41,265	4,560	992	5,526	5,552	0.5
Newport	7,480	3,941	.	4,737	27,290	4,443	789	5,234	5,232	-0.0
Wales	8,608	4,253	5,053	5,069	21,298	4,776	899	5,628	5,675	0.8
Minimum	4,334	3,877	4,405	4,572	14,909	4,443	579	5,022	5,107	-2.1
Maximum	19,166	5,004	6,542	5,564	41,265	5,416	1,605	6,382	6,456	4.9

Source: RA/Section 52 education budget statements

(a) The £ per pupil figures shown here are an average across all sectors.

(b) There are no special schools within Ceredigion, although the LA has classes within mainstream education which cater for pupils with statements of special educational needs.

Chart 4: Breakdown of gross schools budgeted expenditure, 2018-19



Glossary

Data sources

The main sources of information about Local Authority Budgeted Expenditure on Schools are the Revenue Account (RA) and Section 52 (S52) returns from county councils.

The numbers of pupils used for the calculations are based on full-time equivalent pupil numbers in nursery, primary, secondary and special schools, as shown in S52 Part 1 returns, i.e. the pupil numbers on which Local Authorities (LAs) based their budgets.

Background

Sources of funding

Local authority budgets for education services are funded mainly from shares of revenue support grant, council tax and redistributed non-domestic rates. In addition, funding is provided through specific grants provided by the Welsh Government, including grants for post-16 provision in schools. The grant for post-16 provision in schools forms part of core funding for schools and is part of a local authority's schools budget.

The provisions of the Education Act 2002 brought into force for financial year 2004-05 through the "LEA Budget, Schools Budget and Individual Schools Budget (Wales) Regulations 2003" require local authorities to allocate expenditure to 3 budgets. These are: **LEA budget** (covers central LA functions involved in Additional Learning Needs; school improvement; access to education; further education and training for young persons and adults and strategic management - as set out in Schedule 1 to the 2003 Regulations), **the schools budget** (covers expenditure directly aimed at supporting schools and comprises of expenditure on services for which the LA retains funding centrally, such as: Additional Learning Needs services, school meals and milk and the **Individual Schools Budget** or funding delegated to schools.

To focus comparisons, non-school expenditure such as further education and training for young persons and adults, youth service and home to college transport have been excluded throughout.

Comparison with England

In January 2012 we published a [statistical article](#) explaining why the Wales data cannot be compared with England. This situation has not changed as due to the rollout of Academies in England we continue to be unable to produce school budget data on a consistent basis. We are in continued dialogue with the Department for Education in England regarding how this can be resolved in the future.

The [Chief Statistician published an update in March 2015](#) on the current state of the comparison.

Flying Start expenditure

For 2015-16 onwards, authorities were asked to report flying start consistently and class all related expenditure as Social Services rather than Education.

Key quality information

Official Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political reference.

This section provides a summary of information on this output against six dimensions of quality: Relevance, Accuracy, Timeliness and Punctuality, Accessibility and Clarity, Coherence, and Comparability.

Relevance

The statistics are important and have a number of uses, for example: advice to Ministers; local government finance revenue settlement calculations; unitary authority comparisons and benchmarking; expenditure in Wales compared to other countries; informing the debate in the National Assembly for Wales and beyond; assisting in research in public expenditure issues; economic analysis.

Accuracy

The main sources of information about Local Authority Budgeted Expenditure on Schools are the Revenue Account (RA) and Section 52 (S52) returns from county councils. The latest returns relate to the 2018-19 financial year.

We collect 100% of returns from all twenty-two county councils. The collection is a 100% survey and as such no estimation of the figures is calculated, and hence there is no sampling error.

In tables where figures have been rounded to the nearest final digit there may be an apparent discrepancy between the sum of the constituent items and the total as shown.

Once we receive the data, it goes through further validation and verification checks, for example:

- spend per head by local authority;
- arithmetic consistency checks;
- cross checks with other relevant data collections;
- thorough tolerance checks;
- outturn comparison with budgets;
- cross checks with data from other government departments;
- verification that data outside of tolerances are correct.

The data that is collected adhere to recognised professional standards. Specifically, the finance data is required under legislation and also must adhere to CIPFA accounting procedures. However, further guidelines are also available on the interpretation of these standards to ensure consistency.

Timeliness and punctuality

The data collection is carried out between April and June. The data is published in July, this allows time to collect, collate and validate the data.

All outputs adhere to the Code of Practice by pre-announcing the data of publication through the [upcoming calendar](#) web pages.

Accessibility and clarity

The Welsh local government finance statistics are published in an accessible, orderly, pre-announced manner on the Welsh Government website at 9:30am on the day of publication. All releases are available to download for free.

More detailed data are also available at the same time on the StatsWales website and this can be manipulated online or downloaded into spreadsheets for use offline.

We aim to use Plain English in our outputs and all outputs adhere to the Welsh Government accessibility policy. Furthermore, all our headlines are published in Welsh and English.

We regularly peer review our outputs.

Comparability and coherence

Adhering to the professional code (CIPFA's SeRCOP) has meant that changes over time have been minimal. Where there have been time series which are not comparable from the start of the time series to the end this will be shown clearly in the outputs. Where advance warning is known of future changes these will be pre-announced in accordance with Welsh Government arrangements.

The existence of a professional code and our adherence to it provides assurance that the data are consistent across domains, such as local authorities.

Data on school budgets are also available for [England](#) and [Scotland](#). The council tax system does not apply to Northern Ireland.

Well-being of Future Generations Act (WFG)

The Well-being of Future Generations Act 2015 is about improving the social, economic, environmental and cultural well-being of Wales. The Act puts in place seven well-being goals for Wales. These are for a more equal, prosperous, resilient, healthier and globally responsible Wales, with cohesive communities and a vibrant culture and thriving Welsh language. Under section (10)(1) of the Act, the Welsh Ministers must (a) publish indicators ("national indicators") that must be applied for the purpose of measuring progress towards the achievement of the Well-being goals, and (b) lay a copy of the national indicators before the National Assembly. The 46 national indicators were laid in March 2016.

Information on the indicators, along with narratives for each of the well-being goals and associated technical information is available in the [Well-being of Wales report](#).

Further information on the [Well-being of Future Generations \(Wales\) Act 2015](#).

The statistics included in this release could also provide supporting narrative to the national indicators and be used by public services boards in relation to their local well-being assessments and local well-being plans.

Further details

The document is available at: <http://gov.wales/statistics-and-research/local-authority-budgeted-expenditure-schools>

Further data is available on our [StatsWales website](#):

- Local Government →Finance →Revenue →Education
- Local Government →Finance →Revenue →Budgets
- Local Government →Finance →Revenue →Delegated Schools Budgets

Individual school level data is also available from the [My Local School website](#).

Data on school budgets are also available for [England](#) and [Scotland](#).

Open data

The data is also accessible directly via the StatsWales OData service. Links to data and metadata can be found below each view on the StatsWales website within the 'Open Data' tab.

Next update

July 2019 - Statistical first release and StatsWales update for 2019-20.

We intend to merge this bulletin with the 'Budgeted Expenditure on Special Educational Needs (SEN) Provision' release from 2019 onwards.

We want your feedback

We welcome any feedback on any aspect of these statistics which can be provided by email to stats.finance@gov.wales

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