

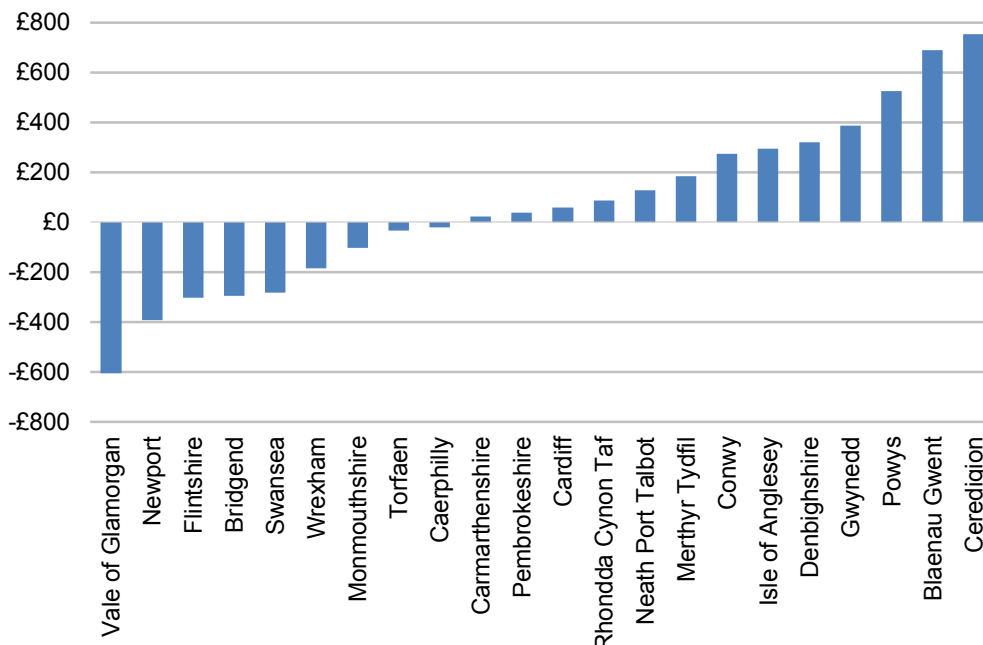
Local Authority Budgeted Expenditure on Schools: 2017-18

6 July 2017
SB 32/2017

Key points

- Gross schools expenditure is budgeted to be £2,543 million, an increase of 1.0% over the previous year (table 2).
- Gross schools expenditure per pupil is budgeted to be £5,628, a year-on-year increase of 1.0% or £58. This can be broken down into £4,740 per pupil delegated to schools and £888 per pupil retained for centrally funded school services (table 5).
- The funding delegated to schools is budgeted to be £2,142 million. The amount of funding that local authorities delegate directly to schools ranges between 77% and 89% of overall gross schools budgeted expenditure (table 3).
- 84.2% of the total gross schools budgeted expenditure is delegated directly to schools, a decrease of 0.1 of a percentage point compared to the previous year (table 3).

Chart 1: Gross schools budgeted expenditure per pupil: difference from the Wales average, 2017-18



Additional information is available on the [StatsWales website](http://stats.wales.gov.uk).

About this release

This statistical bulletin analyses the resources that local authorities have budgeted to make available for education and school services in 2017-18.

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

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Net revenue expenditure is the amount of expenditure which is supported by council tax and general support from central government, plus (or minus) any appropriations from (or to) financial reserves. Table 1 shows Swansea has the largest percentage increase in education net revenue expenditure at 4.4% whilst Conwy has the largest decrease of 2.0%.

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

					<i>£ thousand</i>
			Change in	Percentage	2017-18 Indicator
	2016-17	2017-18	2017-18 over 2016-17	change	based assessment (IBA) (b)
Isle of Anglesey	49,330	48,661	-669	-1.4	50,904
Gwynedd	89,004	89,705	701	0.8	88,862
Conwy	81,306	79,713	-1,593	-2.0	76,603
Denbighshire	77,067	80,206	3,140	4.1	74,495
Flintshire	106,389	107,092	703	0.7	110,163
Wrexham	94,372	94,931	559	0.6	93,048
Powys	94,168	93,845	-323	-0.3	94,187
Ceredigion	52,834	52,763	-71	-0.1	51,518
Pembrokeshire	87,149	85,868	-1,281	-1.5	87,233
Carmarthenshire	134,172	134,431	260	0.2	135,912
Swansea	157,893	164,899	7,006	4.4	162,180
Neath Port Talbot	100,572	102,008	1,436	1.4	101,907
Bridgend	106,125	107,369	1,244	1.2	101,014
Vale of Glamorgan	96,587	97,606	1,019	1.1	94,441
Cardiff	250,947	255,539	4,592	1.8	234,360
Rhondda Cynon Taf	188,710	192,284	3,573	1.9	177,297
Merthyr Tydfil	45,712	46,727	1,015	2.2	42,201
Caerphilly	137,179	138,083	904	0.7	136,570
Blaenau Gwent	51,048	50,736	-311	-0.6	47,628
Torfaen	71,776	71,562	-214	-0.3	68,154
Monmouthshire	56,545	56,171	-374	-0.7	57,775
Newport	107,253	108,803	1,551	1.4	110,804
Wales	2,236,138	2,259,005	22,867	1.0	2,197,256

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 of 4.4% in gross schools expenditure with Pembrokeshire having the largest decrease at 2.6%.

Table 2: Schools budgeted expenditure (a)

£ thousand

	Gross schools budgeted expenditure			
	2016-17	2017-18	Change in 2017-18 over 2016-17	Percentage change
Isle of Anglesey	56,475	55,666	-809	-1.4
Gwynedd	97,898	99,154	1,256	1.3
Conwy	92,167	90,928	-1,239	-1.3
Denbighshire	86,799	90,209	3,409	3.9
Flintshire	119,971	120,889	918	0.8
Wrexham	102,769	102,617	-152	-0.1
Powys	104,989	105,239	250	0.2
Ceredigion	59,580	59,380	-200	-0.3
Pembrokeshire	99,012	96,423	-2,589	-2.6
Carmarthenshire	151,837	152,016	179	0.1
Swansea	176,409	184,200	7,791	4.4
Neath Port Talbot	111,906	113,722	1,815	1.6
Bridgend	120,281	121,842	1,561	1.3
Vale of Glamorgan	109,105	109,913	808	0.7
Cardiff	288,422	295,025	6,603	2.3
Rhondda Cynon Taf	215,010	217,515	2,505	1.2
Merthyr Tydfil	48,879	50,322	1,443	3.0
Caerphilly	152,186	152,714	528	0.3
Blaenau Gwent	55,283	55,034	-249	-0.5
Torfaen	79,492	79,862	370	0.5
Monmouthshire	63,410	62,964	-447	-0.7
Newport	126,886	127,456	570	0.4
Wales	2,518,768	2,543,089	24,322	1.0

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 0.9% compared with the previous year. Merthyr Tydfil has the highest percentage increase at 4.0%.

Table 3: Delegated School Budget

£ thousand

	Delegated schools budget (a)				Delegation rate (b) 2017-18
	2016-17	2017-18	Change in	Percentage	
			2017-18 over 2016-17	change	
Isle of Anglesey	46,940	46,253	-687	-1.5	83.1%
Gwynedd	81,672	82,345	673	0.8	83.0%
Conwy	78,156	76,661	-1,495	-1.9	84.3%
Denbighshire	74,639	76,755	2,116	2.8	85.1%
Flintshire	103,221	104,293	1,073	1.0	86.3%
Wrexham	87,190	89,017	1,827	2.1	86.7%
Powys	81,900	80,828	-1,072	-1.3	76.8%
Ceredigion	46,476	46,756	280	0.6	78.7%
Pembrokeshire	84,928	82,342	-2,586	-3.0	85.4%
Carmarthenshire	126,656	126,066	-591	-0.5	82.9%
Swansea	149,597	154,212	4,615	3.1	83.7%
Neath Port Talbot	90,642	91,211	569	0.6	80.2%
Bridgend	102,809	103,261	452	0.4	84.7%
Vale of Glamorgan	95,164	96,945	1,781	1.9	88.2%
Cardiff	254,320	263,583	9,263	3.6	89.3%
Rhondda Cynon Taf	178,084	179,419	1,335	0.7	82.5%
Merthyr Tydfil	42,090	43,757	1,667	4.0	87.0%
Caerphilly	125,022	125,396	374	0.3	82.1%
Blaenau Gwent	47,154	46,672	-482	-1.0	84.8%
Torfaen	66,311	66,691	380	0.6	83.5%
Monmouthshire	52,008	51,590	-419	-0.8	81.9%
Newport	108,339	107,703	-636	-0.6	84.5%
Wales	2,123,319	2,141,756	18,437	0.9	84.2%

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.

Chart 2 shows that Cardiff has the highest delegation rate at 89.3%. Powys has the lowest delegation rate at 76.8% mainly due to high home to school transport costs which cannot be delegated.

Chart 2: Delegation rates: percentage point difference from the Wales average, 2017-18

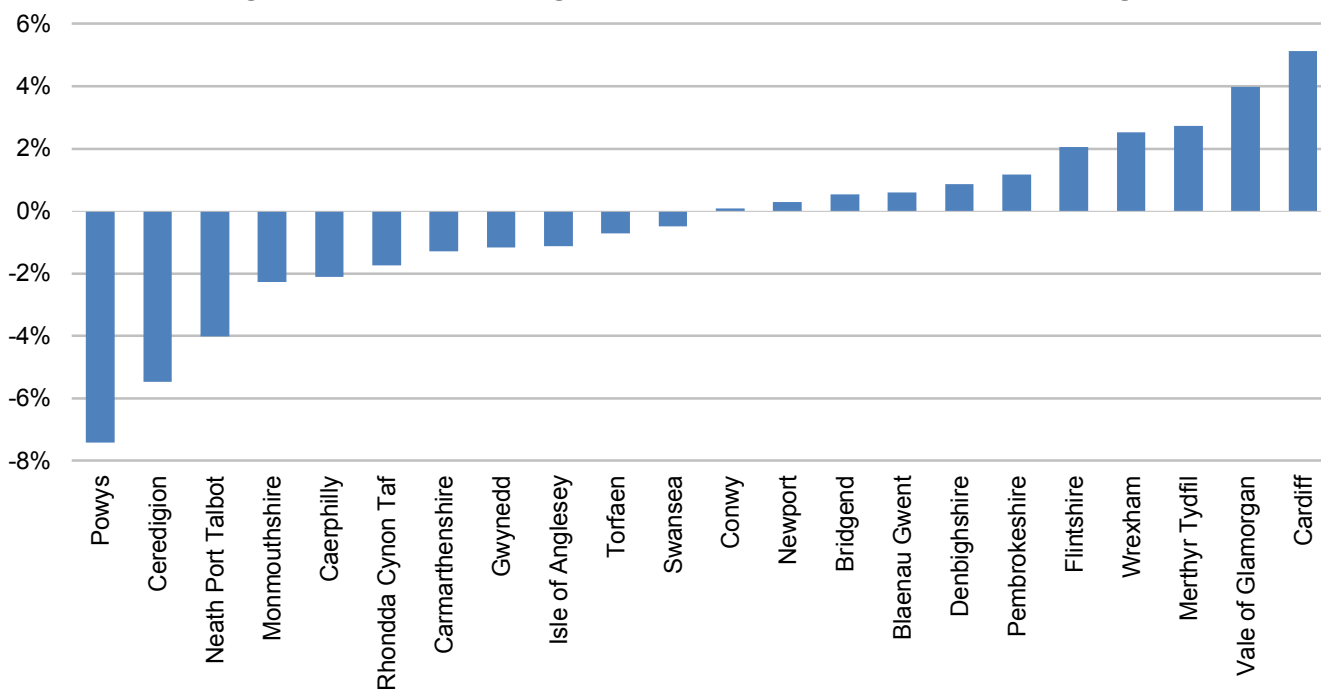
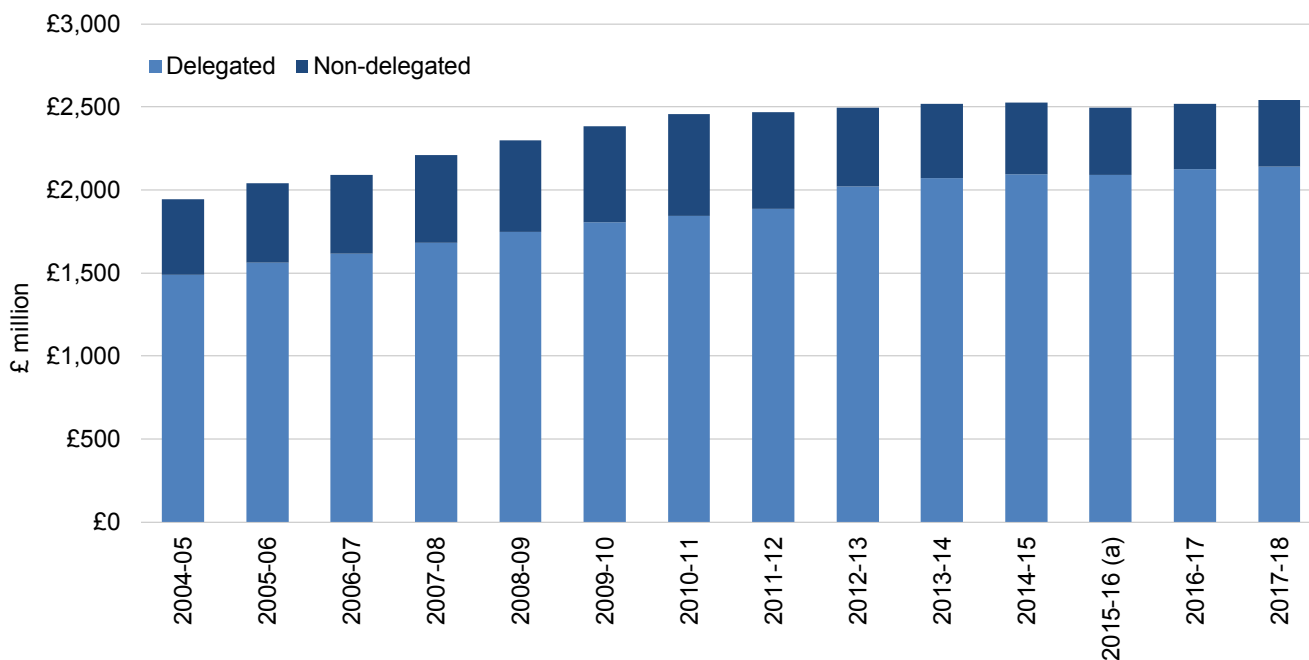


Chart 3 shows that gross school budgeted expenditure is to increase by 1.0% in 2017-18.

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, 2017-18 (a)

	Schools budget					LEA budget						£ per pupil		Memo: Centrally funded schools budget (£ thousand)
	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		
Isle of Anglesey	219	36	1	87	0	109	50	50	214	235	0	1,001	9,413	
Gwynedd	180	26	4	154	70	30	99	55	212	188	0	1,020	16,809	
Conwy	97	3	2	285	0	33	71	29	284	122	0	926	14,267	
Denbighshire	155	-109	3	216	0	33	83	149	277	81	0	887	13,454	
Flintshire	228	70	0	55	4	23	56	46	183	67	0	731	16,596	
Wrexham	114	39	8	237	0	25	67	31	180	20	0	721	13,600	
Powys	300	-23	4	335	18	9	62	-7	552	179	0	1,427	24,411	
Ceredigion	264	-44	1	190	0	31	123	148	451	193	0	1,357	12,624	
Pembrokeshire	86	39	0	91	0	62	52	47	292	159	0	828	14,081	
Carmarthenshire	108	-10	2	133	0	75	117	26	327	186	0	965	25,950	
Swansea	280	56	33	56	0	43	52	98	220	33	0	870	29,988	
Neath Port Talbot	65	32	2	278	0	129	43	96	305	172	18	1,139	22,511	
Bridgend	183	-21	2	96	93	47	41	40	197	135	0	813	18,581	
Vale of Glamorgan	163	-91	3	140	0	53	39	41	153	81	11	593	12,968	
Cardiff	83	41	5	98	0	14	31	140	118	74	1	606	31,442	
Rhondda Cynon Taf	133	58	6	193	0	48	16	137	283	117	11	1,001	38,096	
Merthyr Tydfil	254	15	9	41	0	56	56	10	200	115	2	758	6,565	
Caerphilly	203	61	22	225	0	45	57	25	208	157	0	1,003	27,318	
Blaenau Gwent	276	-18	0	9	14	44	66	159	201	163	47	960	8,361	
Torfaen	52	51	1	205	0	43	92	79	177	221	0	923	13,171	
Monmouthshire	148	28	0	178	0	29	54	27	345	190	0	998	11,374	
Newport	97	121	0	93	0	18	48	162	148	124	0	811	19,753	
Wales	157	25	6	151	8	43	57	79	236	123	3	888	401,333	
Minimum	52	-109	0	9	0	9	16	-7	118	20	0	593		
Maximum	300	121	33	335	93	129	123	162	552	235	47	1,427		

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. Ceredigion has the highest spend per pupil at £6,382 whilst the Vale of Glamorgan has the lowest at £5,022. Swansea has the highest increase in spend per pupil over the previous year of 4.3%. Isle of Anglesey has a decrease of 2.5%.

Table 5: Total gross schools budgeted expenditure per pupil, 2017-18

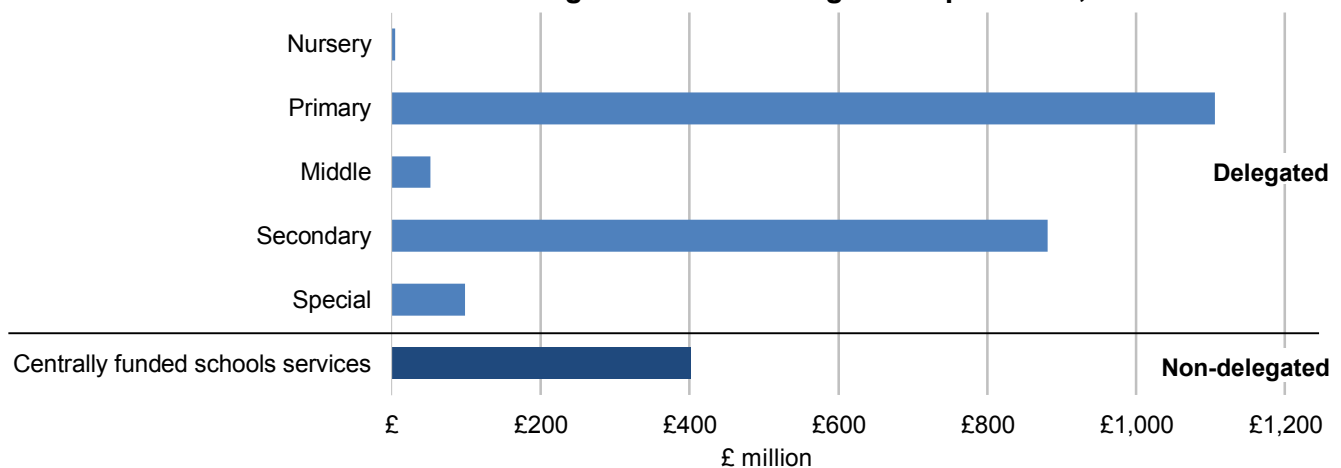
	Delegated schools budget						Centrally funded schools budget (a)	Gross schools budgeted expenditure (a)		
	Nursery	Primary	Middle	Secondary	Special	All sectors (a)		2016-17	2017-18	Percentage change
Isle of Anglesey	.	4,560	.	5,160	16,822	4,921	1,001	6,077	5,923	-2.5
Gwynedd	.	4,512	5,514	5,288	17,572	4,996	1,020	5,947	6,015	1.2
Conwy	.	4,421	.	5,253	19,388	4,976	926	5,960	5,903	-1.0
Denbighshire	.	4,330	4,730	5,400	20,968	5,061	887	5,713	5,948	4.1
Flintshire	.	4,194	.	4,866	16,947	4,594	731	5,252	5,326	1.4
Wrexham	17,367	4,215	.	5,235	14,387	4,722	721	5,460	5,444	-0.3
Powys	.	4,160	5,575	4,773	20,024	4,726	1,427	5,933	6,153	3.7
Ceredigion (b)	.	4,590	5,504	5,307	.	5,025	1,357	6,349	6,382	0.5
Pembrokeshire	.	4,384	.	5,170	20,604	4,839	828	5,760	5,667	-1.6
Carmarthenshire	4,592	4,191	.	5,114	29,336	4,686	965	5,637	5,650	0.2
Swansea	.	4,036	.	4,928	19,962	4,476	870	5,126	5,346	4.3
Neath Port Talbot	.	4,190	4,879	4,680	19,480	4,617	1,139	5,674	5,756	1.5
Bridgend	.	3,860	.	4,759	23,357	4,519	813	5,240	5,332	1.7
Vale of Glamorgan	6,862	3,896	4,422	4,490	27,571	4,430	593	5,051	5,022	-0.6
Cardiff	11,837	4,481	.	5,469	22,870	5,079	606	5,604	5,685	1.5
Rhondda Cynon Taf	.	4,165	6,078	5,057	15,833	4,715	1,001	5,585	5,716	2.3
Merthyr Tydfil	7,008	4,523	.	5,169	18,729	5,053	758	5,723	5,811	1.5
Caerphilly	.	4,201	.	4,907	26,562	4,605	1,003	5,576	5,608	0.6
Blaenau Gwent	.	5,006	5,251	5,192	25,231	5,357	960	6,327	6,317	-0.2
Torfaen	8,683	4,232	.	4,907	23,108	4,671	923	5,537	5,594	1.0
Monmouthshire	.	4,072	.	4,731	40,382	4,528	998	5,602	5,526	-1.4
Newport	7,817	3,950	.	4,717	23,136	4,423	811	5,282	5,234	-0.9
Wales	8,614	4,233	5,172	5,025	20,806	4,740	888	5,570	5,628	1.0
Minimum	4,592	3,860	4,422	4,490	14,387	4,423	593	5,051	5,022	-2.5
Maximum	17,367	5,006	6,078	5,469	40,382	5,357	1,427	6,349	6,382	4.3

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, 2017-18



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 2017-18 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. Simultaneously the releases are also published on the National Statistics Publication Hub. 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 indicators and associated technical information - [How do you measure a nation's progress? - National Indicators](#)

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 2018 - Statistical first release and StatsWales update for 2018-19.

We want your feedback

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

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