

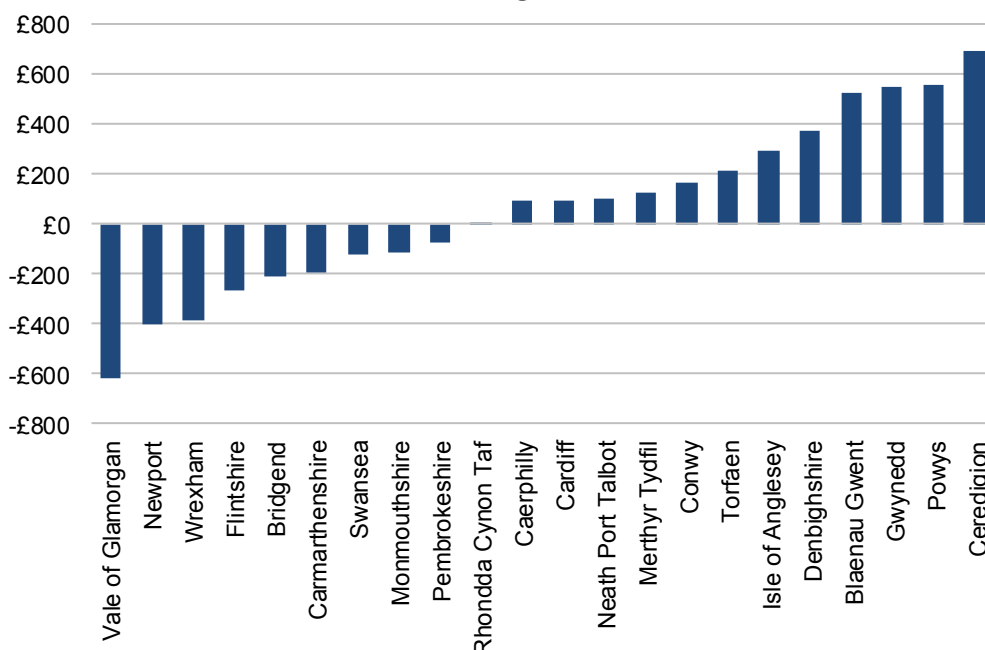
Local Authority Budgeted Expenditure on Schools: 2019-20

4 July 2019
SB 25/2019

Key points

- Schools expenditure is budgeted to be £2,654 million, an increase of 3.4% over the previous year.
- Schools expenditure per pupil is budgeted to be £5,849, a year-on-year increase of 3.1% or £174. This is a real terms increase of 1.0% and the first real terms increase per pupil since 2010-11.
- The budget per pupil can be broken down into £4,906 per pupil delegated to schools and £943 per pupil retained for centrally funded school services.
- The funding delegated to schools is budgeted to be £2,226 million. The amount of funding that local authorities delegate directly to schools ranges between 77% and 90% of overall schools budgeted expenditure.
- 83.9% of the total schools budgeted expenditure is delegated directly to schools, a decrease of 0.3 of a percentage point compared to the previous year.

Chart 1: Schools budgeted expenditure per pupil: difference from the Wales average, 2019-20



About this release

This statistical bulletin analyses the resources that local authorities have budgeted to make available for education and school services in 2019-20.

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

Details of individual school budgets can be found on the StatsWales website.

In this release

Net revenue	2
School budget	3
Delegated school budget	4
Centrally-funded school budget	6
School budget per pupil	7
Real terms change	8
Glossary	9

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 Isle of Anglesey has the largest percentage increase in education net revenue expenditure at 6.8% whilst Powys has the largest decrease of 1.5%.

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

	<i>£ thousand</i>				
	2018-19	2019-20	Change in 2019-20 over 2018-19	Percentage change	2019-20 Indicator based assessment (IBA) (b)
Isle of Anglesey	48,493	51,770	3,277	6.8	52,712
Gwynedd	91,164	93,393	2,229	2.4	91,266
Conwy	80,894	81,121	228	0.3	78,465
Denbighshire	82,410	84,400	1,990	2.4	76,848
Flintshire	108,242	111,658	3,416	3.2	113,501
Wrexham	95,277	97,400	2,122	2.2	96,305
Powys	95,918	94,512	-1,406	-1.5	95,795
Ceredigion	52,761	55,144	2,383	4.5	52,760
Pembrokeshire	87,276	88,360	1,084	1.2	89,664
Carmarthenshire	134,069	135,914	1,845	1.4	139,852
Swansea	169,363	171,921	2,558	1.5	168,453
Neath Port Talbot	103,481	107,381	3,900	3.8	105,444
Bridgend	108,208	115,304	7,096	6.6	104,140
Vale of Glamorgan	99,990	103,594	3,604	3.6	98,827
Cardiff	262,409	270,969	8,561	3.3	246,320
Rhondda Cynon Taf	194,529	198,400	3,871	2.0	185,306
Merthyr Tydfil	47,478	49,250	1,773	3.7	43,691
Caerphilly	137,991	144,438	6,446	4.7	139,798
Blaenau Gwent	51,274	51,642	368	0.7	47,758
Torfaen	73,714	77,002	3,289	4.5	70,645
Monmouthshire	57,150	57,571	421	0.7	59,644
Newport	111,937	118,329	6,392	5.7	116,404
Wales	2,294,026	2,359,473	65,447	2.9	2,273,597

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 Bridgend has the largest increase in schools expenditure of 7.1% due to extra funding for increased pupil numbers and teachers pay awards. Powys has the largest decrease at 1.3%.

Table 2: Schools budgeted expenditure (a)

	<i>£ thousand</i>			
	Schools budgeted expenditure			
			Change in	Percentage
	2018-19	2019-20	2019-20 over 2018-19	change
Isle of Anglesey	54,581	57,735	3,154	5.8
Gwynedd	100,390	105,606	5,216	5.2
Conwy	91,399	92,549	1,149	1.3
Denbighshire	91,239	94,536	3,297	3.6
Flintshire	121,732	126,249	4,517	3.7
Wrexham	103,424	103,084	-341	-0.3
Powys	107,162	105,798	-1,364	-1.3
Ceredigion	58,773	61,738	2,965	5.0
Pembrokeshire	97,453	97,097	-356	-0.4
Carmarthenshire	150,638	153,658	3,020	2.0
Swansea	188,729	196,239	7,510	4.0
Neath Port Talbot	114,887	118,965	4,078	3.5
Bridgend	121,624	130,219	8,595	7.1
Vale of Glamorgan	111,643	115,404	3,761	3.4
Cardiff	300,156	314,752	14,596	4.9
Rhondda Cynon Taf	219,018	223,558	4,540	2.1
Merthyr Tydfil	50,934	52,927	1,993	3.9
Caerphilly	152,384	159,070	6,685	4.4
Blaenau Gwent	55,522	55,974	452	0.8
Torfaen	81,404	86,339	4,935	6.1
Monmouthshire	63,512	64,733	1,221	1.9
Newport	129,845	137,499	7,654	5.9
Wales	2,566,450	2,653,726	87,276	3.4

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 3.1% compared with the previous year. Bridgend has the highest percentage increase at 7.5%. 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

	Delegated schools budget (a)					Memorandum:	
	2018-19	2019-20	Change in 2019-20 over 2018-19	Percentage change	Delegation rate (b) 2019-20	Delegation rate excluding home to school transport	
Isle of Anglesey	45,767	47,101	1,334	2.9	81.6%	84.8%	
Gwynedd	82,784	87,141	4,357	5.3	82.5%	86.0%	
Conwy	76,884	77,273	389	0.5	83.5%	88.0%	
Denbighshire	77,109	78,920	1,811	2.3	83.5%	88.5%	
Flintshire	105,285	108,197	2,912	2.8	85.7%	88.6%	
Wrexham	90,115	88,539	-1,575	-1.7	85.9%	89.8%	
Powys	80,515	81,646	1,131	1.4	77.2%	84.5%	
Ceredigion	46,498	48,466	1,968	4.2	78.5%	84.0%	
Pembrokeshire	83,422	81,661	-1,761	-2.1	84.1%	89.5%	
Carmarthenshire	125,193	125,438	245	0.2	81.6%	87.0%	
Swansea	156,368	163,479	7,111	4.5	83.3%	87.1%	
Neath Port Talbot	92,721	97,105	4,384	4.7	81.6%	86.5%	
Bridgend	103,587	111,406	7,819	7.5	85.6%	88.9%	
Vale of Glamorgan	98,116	101,365	3,249	3.3	87.8%	90.5%	
Cardiff	269,799	284,075	14,276	5.3	90.3%	92.1%	
Rhondda Cynon Taf	179,893	185,925	6,032	3.4	83.2%	87.6%	
Merthyr Tydfil	43,915	44,604	688	1.6	84.3%	87.8%	
Caerphilly	124,867	128,942	4,075	3.3	81.1%	84.3%	
Blaenau Gwent	47,312	47,956	644	1.4	85.7%	88.7%	
Torfaen	67,342	69,182	1,840	2.7	80.1%	82.5%	
Monmouthshire	52,164	53,549	1,385	2.7	82.7%	88.0%	
Newport	110,273	113,929	3,656	3.3	82.9%	87.2%	
Wales	2,159,929	2,225,897	65,968	3.1	83.9%	87.8%	

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 90.3%. Powys has the lowest delegation rate at 77.2% mainly due to high home to school transport costs which cannot be delegated.

Chart 2: Delegation rates: percentage point difference from the Wales average, 2019 -20

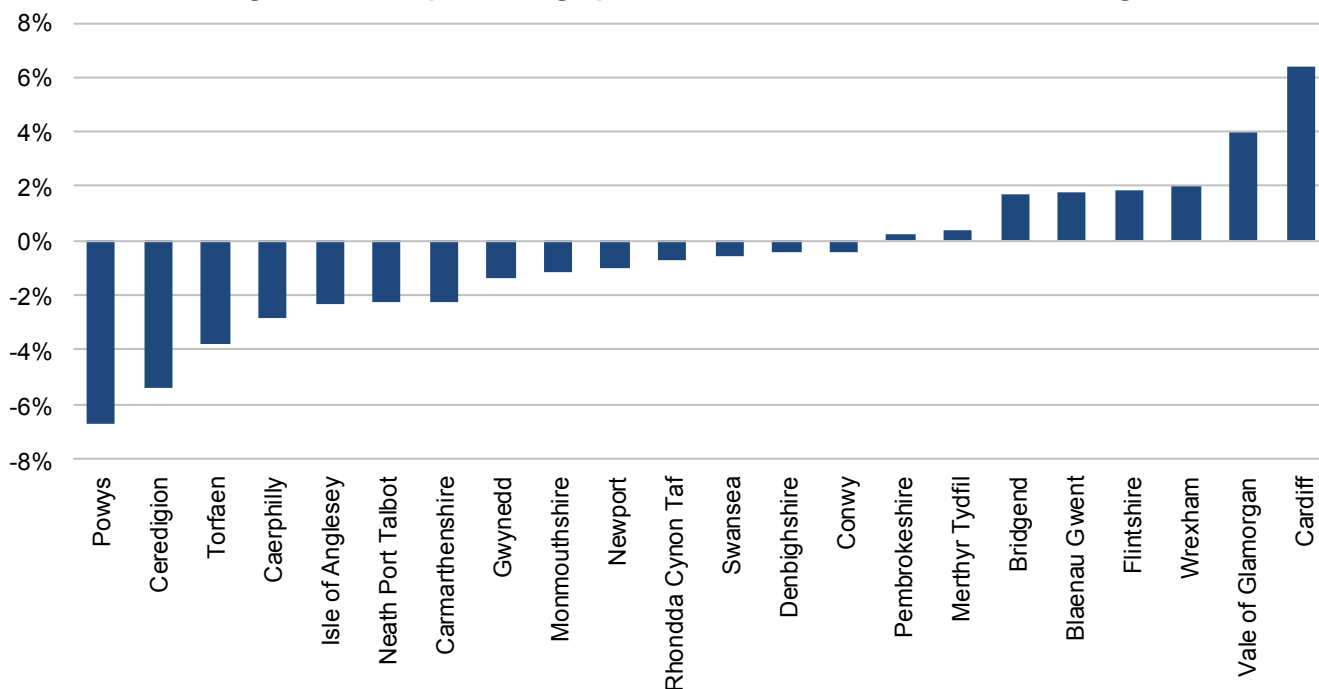
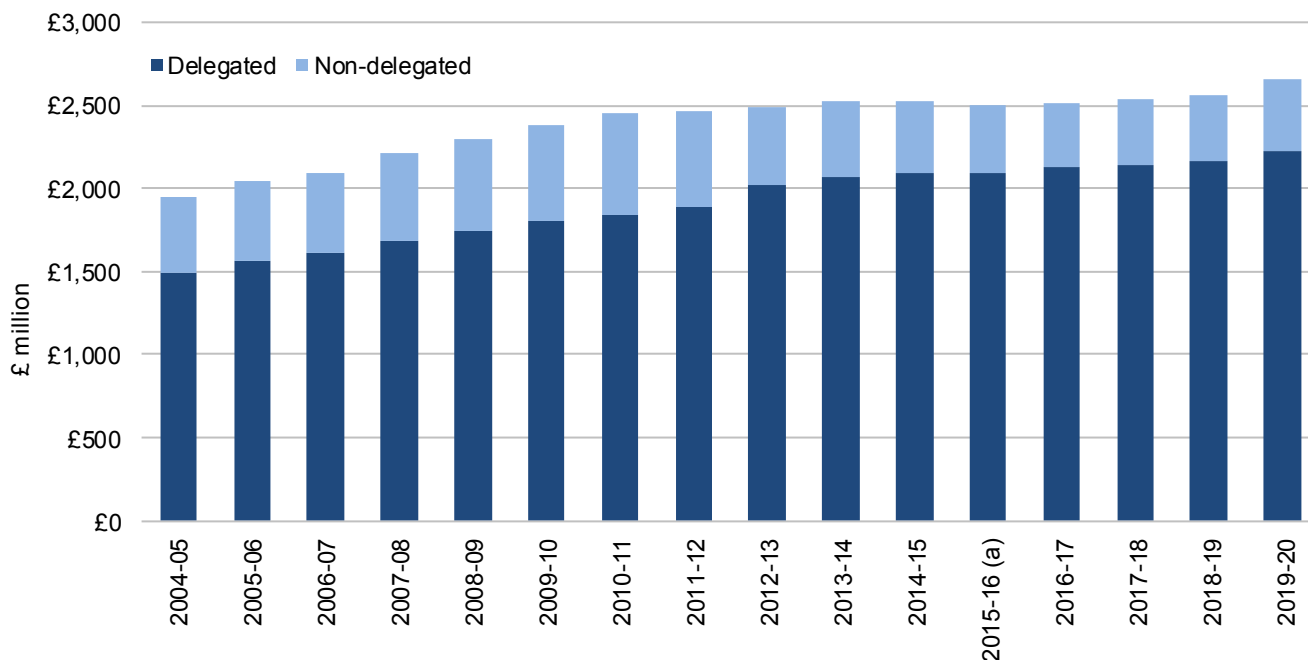


Chart 3 shows that schools budgeted expenditure is to increase by 3.4% in 2019-20.

Chart 3: Breakdown of schools 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, 2019-20 (a)

	<i>£ per pupil</i>												Memo: Centrally funded schools budget (£ thousand)
	Schools budget					LEA budget							
	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	268	31	1	149	0	20	52	66	232	296	16	1,132	10,634
Gwynedd	159	28	3	172	74	67	86	59	260	212	0	1,119	18,465
Conwy	135	10	2	292	0	31	69	28	309	117	0	993	15,276
Denbighshire	161	-112	3	211	0	32	46	253	356	80	0	1,029	15,616
Flintshire	267	85	0	57	0	38	55	47	182	68	0	798	18,052
Wrexham	172	-36	16	264	0	12	20	36	239	24	22	771	14,544
Powys	285	-14	3	351	10	22	42	37	556	172	0	1,463	24,152
Ceredigion	264	-25	1	228	0	28	112	118	430	252	0	1,407	13,271
Pembrokeshire	94	28	0	103	0	63	105	41	347	138	0	918	15,436
Carmarthenshire	102	-9	3	188	0	91	118	28	351	166	0	1,038	28,220
Swansea	337	34	44	54	0	47	42	119	250	29	0	956	32,760
Neath Port Talbot	34	20	2	235	0	204	38	81	333	133	13	1,093	21,860
Bridgend	183	-25	2	118	0	39	32	108	212	146	0	814	18,813
Vale of Glamorgan	224	-50	1	98	0	46	42	23	154	86	13	636	14,039
Cardiff	83	42	5	78	0	11	32	133	117	80	0	579	30,677
Rhondda Cynon Taf	140	54	6	254	0	57	14	132	298	29	0	985	37,633
Merthyr Tydfil	350	75	15	17	0	57	47	20	243	114	2	940	8,323
Caerphilly	263	66	20	246	0	49	64	59	230	130	0	1,125	30,128
Blaenau Gwent	257	-29	0	23	0	49	90	149	220	105	49	913	8,018
Torfaen	51	71	1	155	230	48	97	144	174	235	0	1,205	17,157
Monmouthshire	170	34	0	190	0	36	53	34	345	128	0	991	11,184
Newport	167	83	0	164	0	15	1	193	270	40	0	933	23,571
Wales	178	22	7	162	10	48	51	92	261	108	3	943	427,829
Minimum	34	-112	0	17	0	11	1	20	117	24	0	579	
Maximum	350	85	44	351	230	204	118	253	556	296	49	1,463	

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 schools budgeted expenditure per pupil. Ceredigion (b) has the highest spend per pupil at £6,545 whilst the Vale of Glamorgan has the lowest at £5,232. Torfaen has the largest increase in spend per pupil over the previous year of 6.6%. Powys has the largest decrease of 0.7%.

Table 5: Total schools budgeted expenditure per pupil, 2019-20

	Delegated schools budget					All sectors (a)	Schools budgeted expenditure (a)				
	Nursery	Primary	Middle	Secondary	Special		Centrally funded schools budget (a)	2018-19		2019-20	Percentage change
								2018-19	2019-20		
Isle of Anglesey	.	4,586	.	5,288	17,865	5,014	1,132	5,801	6,147	6.0	
Gwynedd	.	4,825	5,617	5,370	19,963	5,283	1,119	6,081	6,403	5.3	
Conwy	.	4,428	.	5,283	19,325	5,022	993	5,956	6,015	1.0	
Denbighshire	.	4,353	5,204	5,625	20,057	5,198	1,029	6,041	6,227	3.1	
Flintshire	.	4,406	.	4,979	18,948	4,781	798	5,401	5,579	3.3	
Wrexham	18,920	4,093	.	5,313	15,451	4,692	771	5,499	5,463	-0.7	
Powys	.	4,405	6,807	4,894	20,781	4,945	1,463	6,456	6,408	-0.7	
Ceredigion (b)	.	4,688	5,551	5,474	.	5,138	1,407	6,249	6,545	4.7	
Pembrokeshire	.	4,321	5,033	5,278	20,799	4,856	918	5,768	5,774	0.1	
Carmarthenshire	4,224	4,108	.	5,024	28,161	4,615	1,038	5,573	5,653	1.4	
Swansea	.	4,267	.	5,183	28,929	4,768	956	5,506	5,724	3.9	
Neath Port Talbot	.	4,402	4,955	4,952	19,718	4,855	1,093	5,772	5,948	3.1	
Bridgend	.	4,089	.	5,061	24,413	4,822	814	5,306	5,636	6.2	
Vale of Glamorgan	7,194	4,003	4,459	4,607	29,918	4,595	636	5,107	5,232	2.5	
Cardiff	13,937	4,712	.	5,765	23,484	5,365	579	5,724	5,944	3.8	
Rhondda Cynon Taf	.	4,348	5,004	5,119	16,798	4,866	985	5,731	5,851	2.1	
Merthyr Tydfil	.	4,623	.	4,993	19,757	5,039	940	5,830	5,979	2.5	
Caerphilly	.	4,391	5,309	5,037	28,555	4,816	1,125	5,660	5,942	5.0	
Blaenau Gwent	.	5,007	5,364	5,292	22,013	5,459	913	6,355	6,372	0.3	
Torfaen	.	4,376	.	5,142	23,356	4,859	1,205	5,687	6,064	6.6	
Monmouthshire	.	4,196	.	5,064	40,821	4,746	991	5,552	5,737	3.3	
Newport	9,930	3,988	.	4,841	23,650	4,511	933	5,232	5,444	4.0	
Wales	9,656	4,362	5,168	5,180	21,947	4,906	943	5,675	5,849	3.1	
Minimum	4,224	3,988	4,459	4,607	15,451	4,511	579	5,107	5,232	-0.7	
Maximum	18,920	5,007	6,807	5,765	40,821	5,459	1,463	6,456	6,545	6.6	

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 schools budgeted expenditure, 2019-20

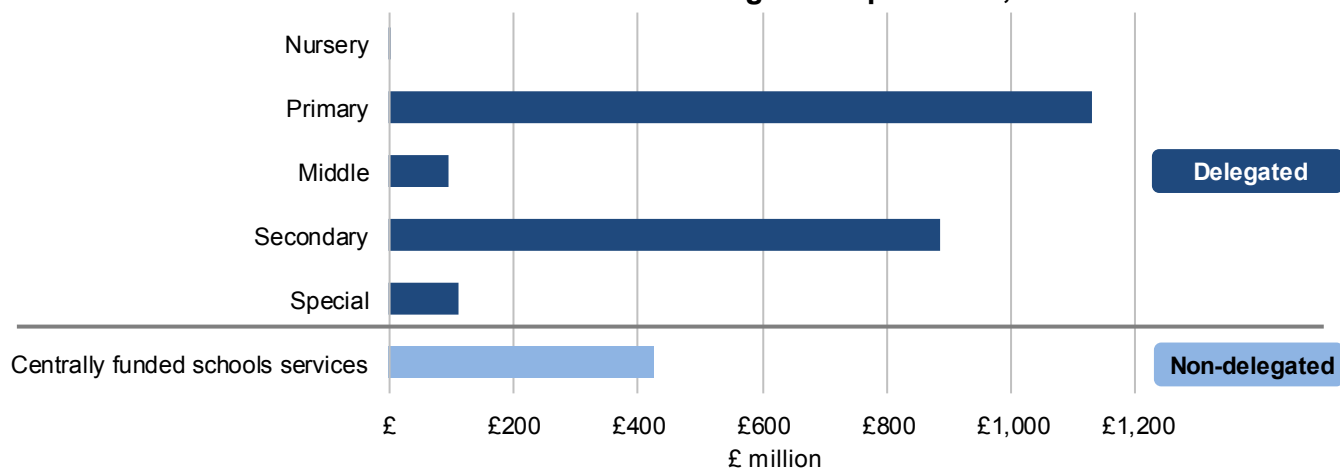
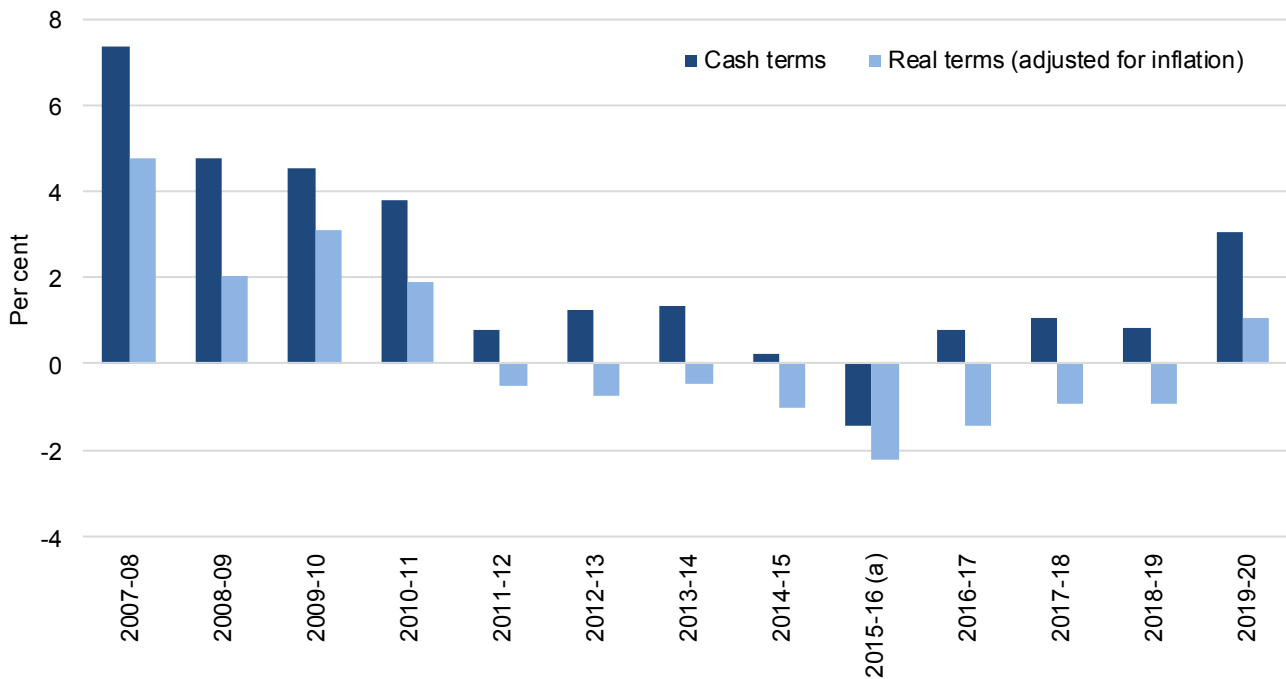


Chart 5 shows the percentage change over time in school budgets per pupil in cash and real terms. Over the past 10 years, school budgets have been increasing in cash terms in most years but the 1.0% increase in real terms in 2019-20 represents the first real terms increase per pupil since 2010-11.

Chart 5: Percentage change in school budgets per pupil over time: cash and real terms



(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.

Comparison with England

In January 2012 we published a [statistical article](#) explaining why the Wales data on school funding cannot be compared with England. This situation arose due to the rollout of Academies in England and the separate funding and data arrangements that followed. The [Chief Statistician published an update on this issue in March 2015](#).

In 2018, the Institute for Fiscal Studies (IFS) [published a paper comparing Wales and England school expenditure per pupil](#) having identified a new data source that enabled academies and maintained schools data in England to be combined and thus enabled a comparison of trends with Wales. Whilst there still may be some issues in the comparability of the data at a detailed level, we worked with the IFS researchers to consider their methods and believe it is the most robust comparison that currently exists of trends in recent years. It is important to note that the IFS analysis is on a different basis to our previous statistical publications and therefore cannot be directly compared.

The IFS report that school funding per pupil in England has fallen at a faster rate than in Wales over the last few years largely due to the growth in pupil numbers in England.

The latest paper from the same researcher, [published earlier this year by Sibieta Economics of Education](#), includes comparisons with Scotland and Northern Ireland. We have not scrutinised these data and therefore cannot comment on the comparability of the datasets.

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.

The real terms data has been calculated using the [GDP deflators published by the Treasury](#).

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.

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 2019-20 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: <https://gov.wales/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 2020 - Statistical first release and StatsWales update for 2020-21.

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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