

Oxfordshire County Council
Schools Forum
7 February 2018
Local Authority Level Benchmarking 2017-18

For Information and Comment outside of meeting

1. Objective

- 1.1 To advise the Schools Forum members of the benchmarking information available. The paper concentrates on Dedicated Schools Grant related benchmarking data contented within Section 251 Budget Statement for 2017-18 and builds in comparative data previously issued.

2. Recommendations

Schools Forum members

- 2.1 Are asked to note this report.

- 2.2 Consider what further benchmarking information may be of use and feedback requests to officers by e-mail

- 2.3 Request similar information is provided from the Section 251 Budget Statement for 2018-19 and future years when available.

3. Benchmarking 2017-18

- 3.1 When considering the Schools Budget (and other presented financial data) Schools Forums members are expected, as part of good practice, to consider benchmarking data relating to its local authority (LA). This is to aid Schools Forum to

3.1.1 Seek improvement

3.1.2 Learn from others – best practice

3.1.3 Challenge or avoid complacency

3.1.4 Make efficiencies

3.1.5 Justify acceptance of differences between performance

- 3.2 All local authorities are required to publish before the start of each financial year (deadline 31 March each year, prior to the start of the financial year 1 April to 31 March) a statement showing their planned expenditure on education and children's social care functions. The statement is in the prescribed format required by the DfE and shows the local authority's planned spend on schools and other children's services funded from both Dedicated Schools Grant (DSG) and the local authority's

own resources (children and young people service budget). The statement known as the Section 251 Budget Statement is a requirement of Section 251 of the Apprenticeships, Skills, Children and Learning Act 2009 and this format enables the publication of comparative local authority information for both local authorities and Schools Forum to consider.

3.3 The DfE published on 27 September 2017 LA benchmarking data on their website based on the 2017-18 Section 251 Budget Statement. Access to the DfE tables is available via the link

<https://www.gov.uk/guidance/section-251-2017-to-2018#history>

3.4 Annex 1 and 2 show comparative figures for Oxfordshire's statistical neighbours and with the upper tier (most shire counties) respectively for each line analysing the deployment of the DSG, Section 251 lines 1.0.1 to 1.8.1 inclusive. All other allocations are funded through local authority monies. Schools Forum's principle role is to focus on the way the DSG is used and this is the area this paper concentrates on. However, the other budget lines will be of interest to Forum as the spend supports schools and more generally the children's services within Oxfordshire and across the country.

3.5 The Section 251 Statement reflects the national changes to local authorities funding models implemented in April 2013. Although these changes have been designed to bring a greater level of standardisation to process of delegating funding to schools it has made it extremely difficult to make comparison with prior years LA benchmarking data (for example prior years included specific allocations for targeted Standards Fund allocations, many of which were subsumed within the DSG from 1 April 2013). Other current grants such as Pupil Premium are no longer included in this data set.

3.6 Although the DfE continues to try to make the data as clear as possible (issuing a 68 page Section 251 financial data collection 2017 to 2018 guidance document), including questioning local authorities (LAs) on their returns, the interpretation of the regulations and completion of the returns remains up to individual local authorities (LAs). There will therefore be some discrepancies between LAs that cannot be explained as a consequence. Forum may recall that these types of discrepancy were highlighted during the review undertaken by the DfE (April 2015) to reduce the level of Education Support Grant allocated to local authorities (and to some extent academies)¹.

3.7 All data has been taken from documentation in the public domain (see above web link) and converted into (comparable) amounts per pupil. Sample tables (see section 5) are taken from the Section 251 Budget Statement 2017-18 (comparison figures for the previous years, where available) are also included). Figures are gross funding per pupil (grant funding and other income streams are ignored) as certain income streams can distort spending patterns.

3.8 The pupil numbers used in the tables are not necessarily the same as used in the Oxfordshire funding formula nor are the same pupil numbers used as divisors for all lines of the Section 251 to produce a per pupil amount. The pupil number applied is

¹ DFE document: The Education Services Grant - Statement of final arrangements for 2015 to 2016 (July 2014) Reference: DFE-00517-2014

that to which the expenditure would relate. The pupil numbers used are summarised and shown in annex 3.

3.9 However, all comparative data should be treated with some caution as differing accounting treatments may lead to like costs being allocated against different budget lines. A likely example for Oxfordshire is the line 1.2.6 Hospital Education Services where this expenditure is dealt with through the High Needs allocation while other local authorities may have included an allocation against this line.

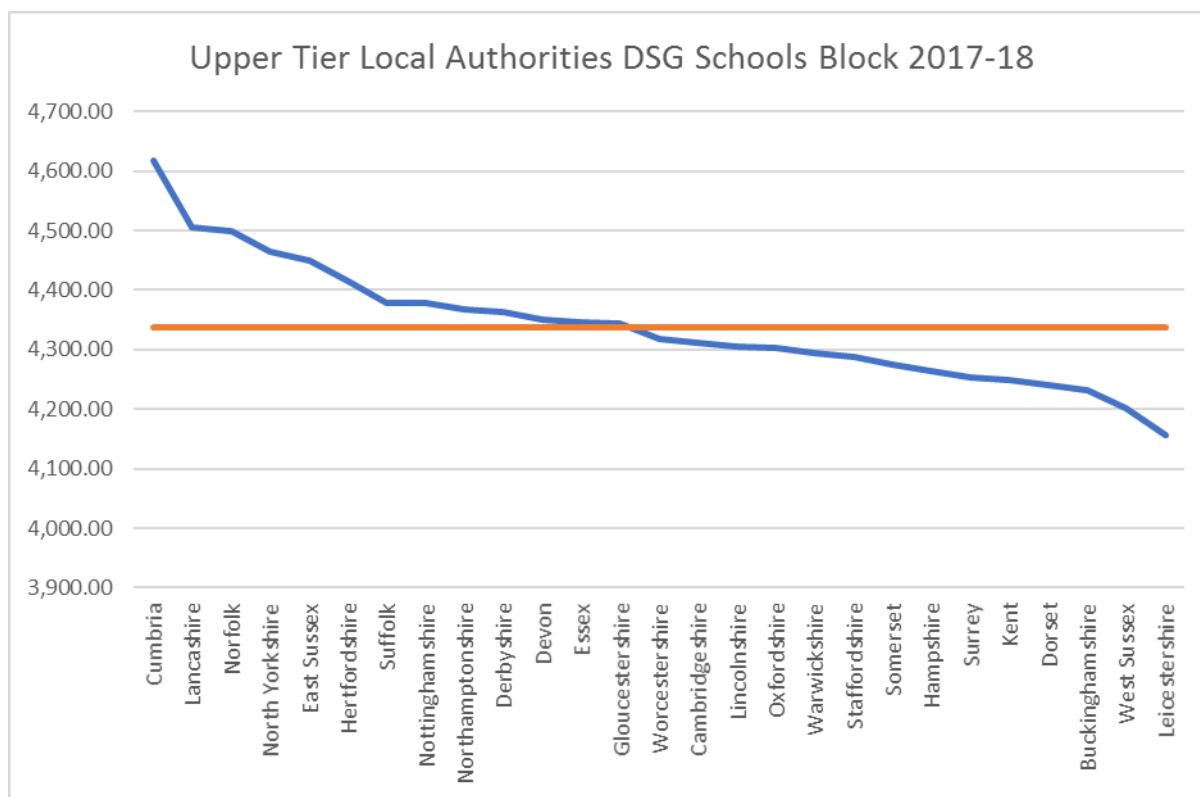
3.10 Comparison has been primarily made with Oxfordshire's statistical neighbours, who are as follows:

Local Authority	DSG Schools Block Unit of Funding £	Ranking	DSG Schools Block Unit of Funding £	Ranking	DSG Schools Block Unit of Funding £	Ranking
	2015-16	2015-16	2016-17	2016-17	2017-18	2017-18
Oxfordshire	4,312.22	125 (f40)	4,319.32	124 (f40)	4,303.36	122 (f40)
Cambridgeshire	4,253.74	136 (f40)	4,257.07	137 (f40)	4,311.24	119 (f40)
Bath & North East Somerset	4,348.61	119	4,358.11	116	4,164.39	147
West Berkshire	4,367.93	113	4,368.03	115	4,348.43	112
Hertfordshire	4,384.39	110	4,397.18	109	4,415.94	101
Wiltshire	4,302.41	127	4,302.45	129 (f40)	4,235.37	139 (f40)
Hampshire	4,269.40	135 (f40)	4,269.41	136 (f40)	4,264.98	132 (f40)
Gloucestershire	4,357.80	116 (f40)	4,367.45	118 (f40)	4,343.85	114 (f40)
Bracknell Forest	4,283.66	134	4,283.66	134	4,167.13	145
Buckinghamshire	4,297.09	129 (f40)	4,303.10	128 (f40)	4,232.84	140 (f40)
Surrey	4,300.85	128	4,301.54	130		
West Sussex					4,202.42	142 (f40)

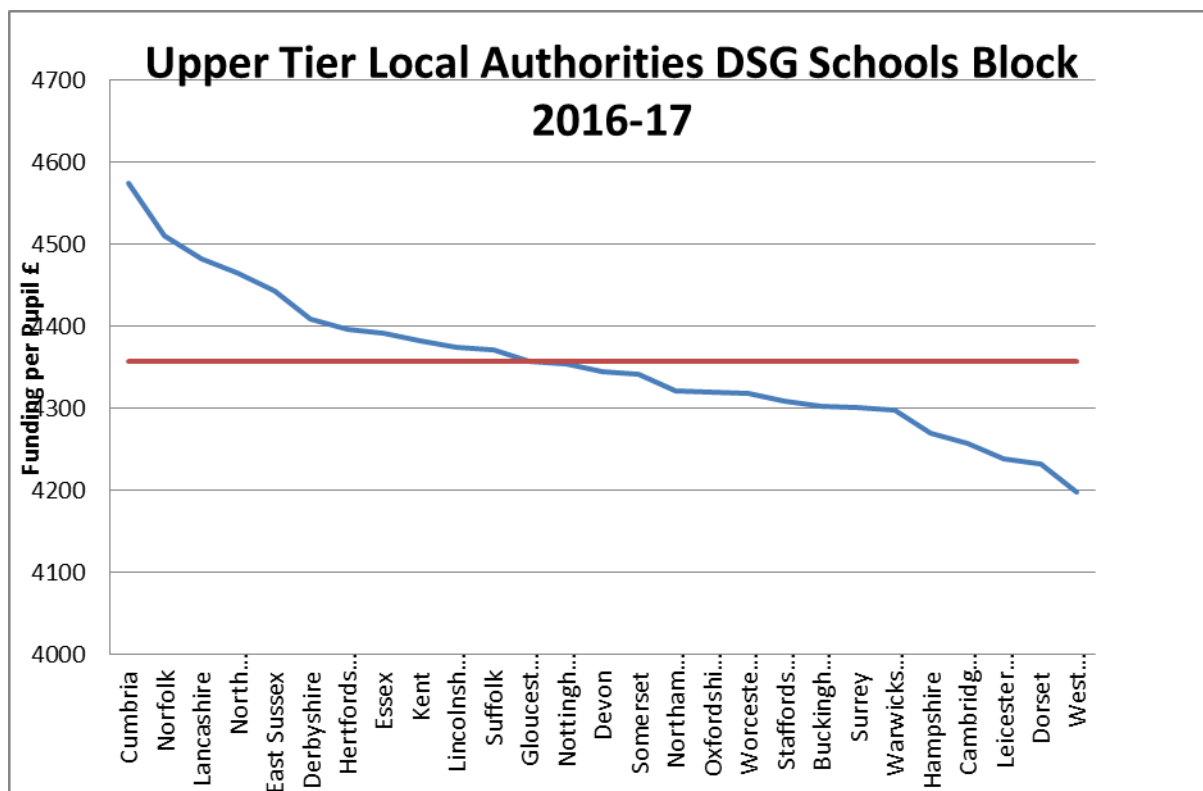
Statistical neighbours are deemed by the DfE to have characteristics that most closely match those of Oxfordshire. It should however be noted that six are significantly larger County Councils that are able to benefit from economies of scale compared to the smaller unitary authorities and this will lead to the costs being relatively higher when expressed on a per pupil basis for these latter authorities. In terms of Oxfordshire's statistical neighbours Surrey has recently been replaced by West Sussex.

There are 150 local authorities in receipt of education funding (Dedicated Schools Grant - DSG). The above table is ranked in order of highest Schools Block funding per pupil. Direct comparison of the above units of funding has become quite difficult as, over the last several years repeated amendment to the baseline data has been made. The 2017-18 figures include additional funding being added in respect of the education services grant (ESG) retained duties while the creation of the Central Schools Services block has moved funding from the Schools block. In previous years additional funding was added to DSG (£390m nationally) while in 2016-17 technical adjustment was made following the transfer of non-recoupment academies were included in local authorities' DSG from 1 April 2017. This later adjustment saw a significant increase in Oxfordshire's overall DSG.

In terms of Upper Tier shire authorities the equivalent Schools Block funding per pupil range for the 27 shire authorities is from Cumbria at £4,617.50 to Leicestershire at £4,156.59 with Oxfordshire placed 17th funded at £4,303.36 per pupil. This is shown graphical below with the Shires' average funding rate per pupil (horizontal line).



Compare this with the Upper Tier shire authorities positions for the previous financial year 2016-17, again shown graphical (below). Cumbria at £4,574 remain the highest funded per pupil while West Sussex appears to be the less funded at £4,198 per pupil. Oxfordshire is again placed 17th funded at £4,319 per pupil. Several local authorities have changed ranking position. To explain these movements questions would need to be asked such as to what additional or reduction has been made to the DSG calculation by the DfE, what if any historic funding assumptions have dropped out and whether the particular LA has changed any of its baseline assumptions between years.



3.11 All figures shown in Section 251 tables are rounded to the nearest pound so components may not sum to relevant totals. In some categories there may be small amounts of planned expenditure, the per capita figure may therefore be less than 50p and has been rounded to £0. A zero per capita figure does not necessarily mean that the LAs do not spend anything against that category, see Oxfordshire's Schools Forum budget item below.

4. LA level tables available

4.1 All tables are based on planned expenditure data recorded by LAs on their Section 251 budget Statements for 2017-18 at September 2017. The information relates to expenditure for which the LA only has responsibility towards the schools it maintains as at 31 March 2017.

4.1.1 *LA benchmarking Information – Per Capita*

This table contains each individual local authority Section 251 budget line divided by a relevant common count of full time equivalent pupils aged 3 to 19

4.1.2 *LA benchmarking Information – Year on Year*

This table provides information on percentage changes for a range of expenditure categories in LA's planned expenditure from one year to the next (2016-17 to 2017-18)

4.1.3 *LA Benchmarking Information – Additional Information*

This table is intended to provide a range of additional information for Schools Forums and LAs and draws data from a number of Section 251 tables and other sources including the Dedicated Schools Grant, Individual Schools Budget, Central expenditure within the schools budget, application of the Minimum Funding Guarantee (MFG) and expenditure devolved to schools.

4.2 The schools budget lines 1.0.1 to 1.1.9 from Section 251 are divided by the applicable number of pupils, with each column of the table stating the denominator used (A to G), see annex 3 for detail.

4.3 Although there have been changes to the data as indicated above it should be noted that in interpreting the data, some local authorities continue to comment on the unclear and brief guidance from the DfE on how to complete the Section 251 Statements. It can be assumed from this that it is likely not all local authorities have completed the Statements on a consistent basis.

5. Benchmarking Illustrations – Budget tables Gross £ per capita

5.1 The following illustrative tables summarise data taken from the Section 251 LA benchmarking tables for 2017-18. The statistical neighbour and Upper Tier shire rankings are shown in order from highest figure. Figures for the several previous financial years Section 251 have been included for further comparison purposes.

(a) (Col 1) Line 1.0.1 Individual Schools Budget (ISB). This shows the amount per pupil as allocated through the local authority's funding formulae for schools and early Years.

Pupil denominator (B) used

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2017-18	4,131	4,176	7	4,453	18	4,552
2016-17	4,043	4,063	9	4,100	23	4,486
2015-16	4,062	4,062	6	4,123	21	4,407
2014-15	4,016	4,057	7	4,080	19	4,361
2013-14	4,013	4,034	7	4,065	16	4,350

Within the Schools Budget, the amount available for delegation to schools after provision has been made for retained items is known as the ISB, Individual Schools Budget. The ISB in the past also included amounts made available to Private, Voluntary and Independent providers for the free entitlement for 3 and 4 year olds. This would have included early years funding for academies.

This line also includes funding that the authority would have made available to academies funded through recoupment as if it were still funding them. The recoupment related funding (academy funding) is taken back by the Education Funding Agency (EFA) (deducted from the LA's DSG payments) and administered to academies by that government function. Academy recoupment from DSG for 2017-18 is currently around £222m or 63% of the initial Schools Block DSG calculated for the LA. As more schools convert to academy status the level of recoupment will increase.

For special units in primary and secondary schools, special schools and pupil referral units, the delegated amount is only the place funding under Regulation 14 of the School and Early Years Finance (England) Regulations 2017. Top-up funding appears in section 1.2 of the form.

Individual Schools Budget (ISB) the amount delegated to schools is within the Schools Block while the remainder of the Block represents the provision has been made for retained items and are shown in lines 1.1.1 to 1.1.10 and 1.4.1 to 1.4.13).

It should be noted that Oxfordshire does not, at this time, de-delegate any funding from schools.

(b) (Col 2) Line 1.1.1 the table below shows the Contingencies, the amount of money held back to meet specific purposes.

Pupil denominator (A) used

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2017-18	0	3	Equal 9	5	Equal 23	8
2016-17	0	3	Equal 10	8	Equal 25	9
2015-16	0	4	Equal 10	8	26	8
2014-15	0	4	10	8	25	10
2013-14	0	8	9	10	25	11

Included here is expenditure as defined in Part 1 of the School and Early Years Finance (England) Regulations 2017. This “expenditure on the schools specific contingency” is central expenditure deducted for the purpose of ensuring that monies are available to enable increases in a school’s budget share after it has been allocated where it subsequently becomes apparent that a governing body have incurred expenditure which it would be unreasonable to expect them to meet from the school’s budget share which may include expenditure in relation to -

- (i) schools in financial difficulty,
- (ii) the writing-off of deficits of schools which are discontinued, excluding any associated costs and overheads.
- (iii) new, amalgamating or closing schools, or
- (iv) other expenditure where such circumstances were unforeseen when initially determining the school’s budget share.

With Schools Forum agreement Oxfordshire does not hold any funding for any of these purposes (i) to (iv) above.

(c) (Col 3) Line 1.1.2 Behaviour Support Services

Pupil denominator (A) used

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2017-18	0	0	Equal 5	0	Equal 10	6
2016-17	0	0	Equal 6	0	Equal 12	7

2015-16	0	0	Equal 6	0	Equal 11	6
2014-15	0	9	7	0	11	6
2013-14	2	9	7	0	10	5

Variation between local authority spending plans arise due to the difference approach to delegation of services. Large elements of the Oxfordshire's Behavioural Support Services are delegated to schools and are, where needed, bought back by schools. This may not be the case with other local authorities.

Retained Items from Schools Block (total of columns 2 to 11 inclusive)

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2017-18	0	31	11	28	Equal 26	35
2016-17	0	30	11	22	27	35

School improvement allocations are now separately shown in the Section 251 for 2017-18. No previous years comparison is possible.

(d) (Col 30, previously col 28) Line 1.4.3 the table below shows budgeted expenditure on Servicing of Schools Forum.

Pupil denominator (B) used

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2017-18	0	0	Equal 5	0	Equal 11	1
2016-17	0	0	Equal 5	0	Equal 10	1
2015-16	0	0	Equal 5	0	Equal 10	1
2014-15	0	0	4	0	11	1
2013-14	0	0	5	0	13	1

Expenditure to be incurred in connection with the authority's functions of running the Forum as defined under section 47A of the 1998 Education Act and Section 43 of Education Act 2002. The actual amount is around £27,000² but with over 82,000, per pupil amount is only 33p per pupil and rounded down equates nil. Most local authorities in both the statistical neighbour and upper tier shire group allocate less than 50p per pupil (hence nil shown). A further £5,000 of funding to support this function is made available from Early Years and High Needs elements of the DSG.

(e) (Col 24 was previously 23) Line 1.2.12 the table below shows purchase of Carbon Reduction Commitment (CRC) allowances (PRUs).

Pupil denominator (E) used

Year	Oxfordshire £	Statistical Neighbours	Ranking, Statistical	Upper Tier Average	Ranking, Upper Tier	England Average
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² A further £4k comes from the High Needs Block and £1k from Early Years Block

		Average Funding £	Neighbours	Funding £		(mean) £
2017-18	0	0	Equal 1	0	Equal 1	0
2016-17	0	0	Equal 1	0	Equal 1	0
2015-16	0	0	Equal 1	0	Equal 1	0
2014-15	0	0	Equal 1	0	Equal 1	0

This was new category introduced in 2014-15 and included the cost of the purchase of CRC allowances in relation to Pupil Referral Units (PRU) only. For Oxfordshire the funding was delegated and included in the appropriate PRU lines in the Section 251.

This is a somewhat redundant piece of analysis as the CFC for this one establishment was relatively small (the PRU has 106 places) and the pupil denominator used is in excess 160,000 pupils!

(f) (Col 33 was previously 31) Line 1.4.6 the following table shows CERA, Capital expenditure from revenue.

Pupil denominator (B) used

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2017-18	0	0	Equal 4	0	Equal 7	5
2016-17	7	0	6	0	Equal 11	10
2015-16	43	4	2	0	3	12
2014-15	50	18	2	0	3	15
2013-14	51	18	2	3	4	19

Expenditure shown here relates to that which the authority expects to charge to a revenue account within the meaning of section 22 of the Local Government Act 2003³.

Following the 2015-16 delegation of the CERA budget relating to secondary schools, and with the agreement of Schools Forum, the remaining allocation was delegated to primary and special schools from 1 April 2016, this line is redundant.

(g) (Col 13 was previously 12) Line 1.2.1 the following table shows Top up funding – maintained schools.

Pupil denominator (E) used

³ Section 22“Revenue account”.

(1)References to a revenue account, in relation to a local authority, are to one of the following accounts for a financial year of the authority— .

(a)a revenue account which the authority is required to keep by virtue of any enactment; .

(b)a revenue account which the authority is required to keep in order to comply with proper practices; .

(c)any other revenue account which the authority decides to keep in accordance with proper practices. .

(2)This section has effect for the purposes of— .

(a)the Local Government and Housing Act 1989 (c. 42), .

(b)any enactment passed after or in the same Session as that Act, and .

(c)any earlier enactment amended by that Act or an enactment falling within paragraph (b). .

(3)In this section, “local authority” includes a parish council, a community council and charter trustees.

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2017-18	74	95	9	121	24	128
2016-17	58	96	10	100	26	132
2015-16	51	89	10	109	20	129
2014-15	66	105	11	112	26	130
2013-14	85	120	10	118	13	137

This includes planned expenditure on top-up funding for maintained schools, special schools and post-16 school including pupil referral units in respect of pupils placed in ordinary classes, in special units and resourced provision, in special schools and in PRUs.

Actual planned expenditure by Oxfordshire is around £10m with £9m in respect of special schools place top-up including the PRU.

(h) (Col 15 was previously 14) Line 1.2.3 the following table shows Top up funding – non-maintained and independent providers.

Pupil denominator (E) used

Year	Oxfordshire £	Statistical Neighbours Average Funding £	Ranking, Statistical Neighbours	Upper Tier Average Funding £	Ranking, Upper Tier	England Average (mean) £
2017-18	45	78	10	75	26	82
2016-17	58	72	10	68	20	76
2015-16	50	68	9	63	21	70
2014-15	46	90	9	68	25	69
2013-14	41	74	11	61	21	64

Included here is planned expenditure on top-up funding for non-maintained special schools, and planned expenditure on Statemented pupils at independent schools. It will also include planned expenditure on top-up funding for independent specialist colleges and other independent post-16 providers.

6. Benchmarking Illustrations – Additional Information Table

6.1 A range of information on the Dedicated Schools Grant, Individual Schools Budget, central expenditure within the schools budget, application of the Minimum Funding Guarantee (MFG), and expenditure devolved to schools is also provided by the DfE. This information also allows comparison between Oxfordshire, the mean average for England, our statistical neighbours and Upper Tier shire authorities.

7. Conclusions

7.1 In addition to points outlined above while the use of specific denominators may appear appropriate, some do not take into account specific cohorts such as the actual

number of early years children placed in independent settings or the numbers of children actually transported to and from school.

7.2 The level of overall per pupil funding for Oxfordshire has not changed by any degree since 2011-12. This is as expected given that funding through the “per pupil” driven DSG remains at cash flat” level for the period of the current Comprehensive Spending Review. There has been limited opportunity for growth or the re-aligning of budgets.

7.3 However, the additional funding allocated to local authorities from the £390m fairer funding pot in 2015-16 and now built into the LA’s base DSG funding and the creation of the Schools Central Services Block (from the Schools Block) may distort some of these comparisons with earlier years. Given the constraints in place preventing local authorities from increasing Historic and statutory functions budgets, monies could have been passed some or all to their schools, or with Schools Forum agreement transferred monies to their Early Years and High Needs Blocks to address some of the pressures they faced in those areas. Local authorities were not required to separately identify where these additional funds were allocated.

7.4 Over the last few years local authorities have taken varied action to deal with the significant reductions in their formula grants, including some switching of funding streams. These changes will be reflected in this analysis but it will be almost impossible to identify without knowledge of the specific actions taken.

7.5 Local authority spending plans can vary due to the differing approaches used in respect of delegation of services and how their corporate overheads have been allocated to directorates and individual budgets.

7.6 Care therefore needs to be exercised when using and interpreting these and related figures.

8. Contact Details of Lead Officer/Author

If you have any queries or comments in advance of the Schools Forum meeting about this report, please contact:

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Annex 1

Section 251 2017-18 Upper Tier and Statistical Neighbours Authorities

	ENGLAND				Upper Tier			Statistical Neighbours			Oxfordshire
	Average (mean)	Average Median	Minimum	Maximum	Average Median	Minimum	Maximum	Average Median	Minimum	Maximum	
	£	£	£	£	£	£	£	£	£	£	£
1.0.1 Individual Schools Budget (before Academy recoupment) (B)	£4,552	£4,453	£6,793	£1,564	£4,176	£4,554	£3,952	£4,176	£4,333	£3,892	£4,131
1.1.1 Contingencies (A)	£8	£5	£75	£0	£5	£35	£0	£3	£19	£0	£0
1.1.2 Behaviour support services (A)	£6	£0	£66	£0	£0	£15	£0	£0	£45	£0	£0
1.1.3 Support to UPEG and bilingual learners (A)	£5	£0	£56	£0	£0	£19	£0	£7	£19	£0	£0
1.1.4 Free school meals eligibility (A)	£1	£0	£6	£0	£0	£4	£0	£0	£1	£0	£0
1.1.5 Insurance (A)	£3	£0	£52	£0	£0	£33	£0	£0	£20	£0	£0
1.1.6 Museum and Library services (A)	£0	£0	£12	£0	£0	£10	£0	£0	£0	£0	£0
1.1.7 Licences/subscriptions (A)	£2	£0	£26	£0	£0	£26	£0	£0	£26	£0	£0
1.1.8 Staff costs – supply cover excluding cover for facility time (A)	£6	£0	£48	£0	£0	£33	£0	£0	£32	£0	£0
1.1.9 Staff costs – supply cover for facility time (A)	£3	£3	£12	£0	£1	£5	£0	£1	£4	£0	£0
1.1.10 School improvement (A)	£2	£0	£42	£0	£0	£20	£0	£0	£20	£0	£0
DEDELEGATED ITEMS (A)	£35	£31	£169	£0	£28	£80	£0	£31	£115	£0	£0
1.2.1 Top-up funding – maintained schools (E)	£128	£121	£327	£8	£95	£160	£48	£95	£160	£55	£74
1.2.2 Top-up funding – academies, free schools and colleges (E)	£61	£55	£211	£0	£49	£162	£11	£66	£124	£19	£81
1.2.3 Top-up and other funding – non-maintained and independent providers (E)	£82	£75	£211	£10	£74	£154	£28	£78	£157	£28	£45
1.2.4 Additional high needs targeted funding for mainstream schools and academies (E)	£5	£1	£80	£0	£2	£15	£0	£3	£15	£0	£0
1.2.5 SEN support services (E)	£35	£34	£89	£0	£34	£65	£6	£38	£49	£14	£49
1.2.6 Hospital education services (E)	£3	£1	£43	£0	£2	£10	£0	£2	£11	£0	£0
1.2.7 Other alternative provision services (E)	£10	£6	£74	£0	£7	£36	£0	£16	£39	£0	£3
1.2.8 Support for inclusion (E)	£13	£9	£80	£0	£11	£40	£0	£14	£26	£0	£5
1.2.9 Special schools and PRUs in financial difficulty (E)	£0	£0	£10	£0	£0	£1	£0	£0	£1	£0	£0
1.2.10 PFI/ BSF costs at special schools, AP/ PRUs and Post 16 institutions only (E)	£1	£0	£35	£0	£0	£7	£0	£0	£1	£0	£0
1.2.11 Direct payments (SEN and disability) (E)	£1	£0	£13	£0	£0	£12	£0	£0	£1	£0	£0
1.2.12 Carbon reduction commitment allowances (PRUs) (E)	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
1.2.13 Therapies and other health related services (E)	£2	£0	£20	£0	£0	£13	£0	£0	£13	£0	£0
HN TOTAL (E)	£340	£327	£576	£200	£305	£462	£220	£320	£462	£220	£256
1.3.1 Central expenditure on children under 5 (D)	£17	£15	£107	£0	£14	£19	£0	£11	£17	£5	£17
1.4.1 Contribution to combined budgets (B)	£17	£8	£98	£0	£14	£98	£0	£5	£48	£0	£0
1.4.2 School admissions (B)	£9	£8	£22	£1	£6	£16	£1	£8	£16	£4	£5
1.4.3 Servicing of schools forums (B)	£1	£0	£23	£0	£0	£1	£0	£0	£2	£0	£0
1.4.4 Termination of employment costs (B)	£4	£0	£38	£0	£0	£15	£0	£0	£4	£0	£0
1.4.5 Falling Rolls Fund (B)	£1	£0	£19	£0	£0	£11	£0	£0	£10	£0	£0
1.4.6 Capital expenditure from revenue (CERA) (B)	£5	£0	£136	£0	£0	£39	£0	£0	£20	£0	£0
1.4.7 Prudential borrowing costs (B)	£3	£0	£50	£0	£0	£21	£0	£0	£21	£0	£16
1.4.8 Fees to independent schools without SEN (B)	£1	£0	£21	£0	£0	£3	£0	£0	£4	£0	£0
1.4.9 Equal pay - back pay (B)	£1	£0	£29	£0	£0	£0	£0	£0	£0	£0	£0
1.4.10 Pupil growth/ Infant class sizes (B)	£21	£15	£88	£0	£14	£44	£0	£20	£32	£6	£8
1.4.11 SEN transport (B)	£3	£0	£51	£0	£0	£35	£0	£0	£6	£0	£6
1.4.12 Exceptions agreed by Secretary of State (B)	£1	£0	£90	£0	£0	£0	£0	£0	£5	£0	£0
1.4.13 Other Items (B)	£5	£4	£39	£0	£5	£12	£4	£5	£9	£0	£5
1.5.1 Education welfare service (B)	£4	£3	£15	£0	£3	£10	£0	£4	£11	£1	£3
1.5.2 Asset management (B)	£2	£2	£11	£0	£1	£8	£0	£2	£5	£0	£1
1.5.3 Statutory/ Regulatory duties (B)	£8	£8	£63	£0	£8	£14	£0	£9	£16	£5	£9
1.6.1 Central support services (B)	£1	£0	£31	£0	£0	£30	£0	£0	£4	£0	£0
1.6.2 Education welfare service (B)	£1	£0	£72	£0	£0	£4	£0	£0	£2	£0	£0
1.6.3 Asset management (B)	£0	£0	£6	£0	£0	£6	£0	£0	£2	£0	£1
1.6.4 Statutory/ Regulatory duties (B)	£2	£0	£24	£0	£0	£16	£0	£2	£12	£0	£2
1.6.5 Premature retirement cost/ Redundancy costs (new provisions) (B)	£1	£0	£18	£0	£0	£11	£0	£0	£2	£0	£1
1.6.6 Monitoring national curriculum assessment (B)	£0	£0	£10	£0	£0	£2	£0	£0	£1	£0	£0
1.7.1 Other Specific Grants (B)	£6	£0	£183	£0	£0	£183	£0	£0	£13	£0	£0
1.8.1 TOTAL SCHOOLS BUDGET (before Academy recoupment) (B)	£5,238	£5,066	£7,919	£2,126	£4,801	£5,096	£4,519	£4,801	£4,999	£4,597	£4,640

Annex 2

Section 251 2017-18 Upper Tier and Statistical Neighbours Authorities

	ENGLAND				Upper Tier			Statistical Neighbours			Oxfordshire
	Average (mean)	Average Median	Minimum	Maximum	Average Median	Minimum	Maximum	Average Median	Minimum	Maximum	
	£	£	£	£	£	£	£	£	£	£	£
1.0.1 Individual Schools Budget (before Academy recoupment) (B)	£4,552	£4,453	£6,793	£1,564	£4,176	£4,554	£3,952	£4,176	£4,333	£3,892	£4,131
1.1.1 Contingencies (A)	£8	£5	£75	£0	£5	£35	£0	£3	£19	£0	£0
1.1.2 Behaviour support services (A)	£6	£0	£66	£0	£0	£15	£0	£0	£45	£0	£0
1.1.3 Support to UPEG and bilingual learners (A)	£5	£0	£56	£0	£0	£19	£0	£7	£19	£0	£0
1.1.4 Free school meals eligibility (A)	£1	£0	£6	£0	£0	£4	£0	£0	£1	£0	£0
1.1.5 Insurance (A)	£3	£0	£52	£0	£0	£33	£0	£0	£20	£0	£0
1.1.6 Museum and Library services (A)	£0	£0	£12	£0	£0	£10	£0	£0	£0	£0	£0
1.1.7 Licences/subscriptions (A)	£2	£0	£26	£0	£0	£26	£0	£0	£26	£0	£0
1.1.8 Staff costs – supply cover excluding cover for facility time (A)	£6	£0	£48	£0	£0	£33	£0	£0	£32	£0	£0
1.1.9 Staff costs – supply cover for facility time (A)	£3	£3	£12	£0	£1	£5	£0	£1	£4	£0	£0
1.1.10 School improvement (A)	£2	£0	£42	£0	£0	£20	£0	£0	£20	£0	£0
DEDELEGATED ITEMS (A)	£35	£31	£169	£0	£28	£80	£0	£31	£115	£0	£0
1.2.1 Top-up funding – maintained schools (E)	£128	£121	£327	£8	£95	£160	£48	£95	£160	£55	£74
1.2.2 Top-up funding – academies, free schools and colleges (E)	£61	£55	£211	£0	£49	£162	£11	£66	£124	£19	£81
1.2.3 Top-up and other funding – non-maintained and independent providers (E)	£82	£75	£211	£10	£74	£154	£28	£78	£157	£28	£45
1.2.4 Additional high needs targeted funding for mainstream schools and academies (E)	£5	£1	£80	£0	£2	£15	£0	£3	£15	£0	£0
1.2.5 SEN support services (E)	£35	£34	£89	£0	£34	£65	£6	£38	£49	£14	£49
1.2.6 Hospital education services (E)	£3	£1	£43	£0	£2	£10	£0	£2	£11	£0	£0
1.2.7 Other alternative provision services (E)	£10	£6	£74	£0	£7	£36	£0	£16	£39	£0	£3
1.2.8 Support for inclusion (E)	£13	£9	£80	£0	£11	£40	£0	£14	£26	£0	£5
1.2.9 Special schools and PRUs in financial difficulty (E)	£0	£0	£10	£0	£0	£1	£0	£0	£1	£0	£0
1.2.10 PFI/ BSF costs at special schools, AP/ PRUs and Post 16 institutions only (E)	£1	£0	£35	£0	£0	£7	£0	£0	£1	£0	£0
1.2.11 Direct payments (SEN and disability) (E)	£1	£0	£13	£0	£0	£12	£0	£0	£1	£0	£0
1.2.12 Carbon reduction commitment allowances (PRUs) (E)	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0	£0
1.2.13 Therapies and other health related services (E)	£2	£0	£20	£0	£0	£13	£0	£0	£13	£0	£0
HN TOTAL (E)	£340	£327	£576	£200	£305	£462	£220	£320	£462	£220	£256
1.3.1 Central expenditure on children under 5 (D)	£17	£15	£107	£0	£14	£19	£0	£11	£17	£5	£17
1.4.1 Contribution to combined budgets (B)	£17	£8	£98	£0	£14	£98	£0	£5	£48	£0	£0
1.4.2 School admissions (B)	£9	£8	£22	£1	£6	£16	£1	£8	£16	£4	£5
1.4.3 Servicing of schools forums (B)	£1	£0	£23	£0	£0	£1	£0	£0	£2	£0	£0
1.4.4 Termination of employment costs (B)	£4	£0	£38	£0	£0	£15	£0	£0	£4	£0	£0
1.4.5 Falling Rolls Fund (B)	£1	£0	£19	£0	£0	£11	£0	£0	£10	£0	£0
1.4.6 Capital expenditure from revenue (CERA) (B)	£5	£0	£136	£0	£0	£39	£0	£0	£20	£0	£0
1.4.7 Prudential borrowing costs (B)	£3	£0	£50	£0	£0	£21	£0	£0	£21	£0	£16
1.4.8 Fees to independent schools without SEN (B)	£1	£0	£21	£0	£0	£3	£0	£0	£4	£0	£0
1.4.9 Equal pay - back pay (B)	£1	£0	£29	£0	£0	£0	£0	£0	£0	£0	£0
1.4.10 Pupil growth/ Infant class sizes (B)	£21	£15	£88	£0	£14	£44	£0	£20	£32	£6	£8
1.4.11 SEN transport (B)	£3	£0	£51	£0	£0	£35	£0	£0	£6	£0	£6
1.4.12 Exceptions agreed by Secretary of State (B)	£1	£0	£90	£0	£0	£0	£0	£0	£5	£0	£0
1.4.13 Other Items (B)	£5	£4	£39	£0	£5	£12	£4	£5	£9	£0	£5
1.5.1 Education welfare service (B)	£4	£3	£15	£0	£3	£10	£0	£4	£11	£1	£3
1.5.2 Asset management (B)	£2	£2	£11	£0	£1	£8	£0	£2	£5	£0	£1
1.5.3 Statutory/ Regulatory duties (B)	£8	£8	£63	£0	£8	£14	£0	£9	£16	£5	£9
1.6.1 Central support services (B)	£1	£0	£31	£0	£0	£30	£0	£0	£4	£0	£0
1.6.2 Education welfare service (B)	£1	£0	£72	£0	£0	£4	£0	£0	£2	£0	£0
1.6.3 Asset management (B)	£0	£0	£6	£0	£0	£6	£0	£0	£2	£0	£1
1.6.4 Statutory/ Regulatory duties (B)	£2	£0	£24	£0	£0	£16	£0	£2	£12	£0	£2
1.6.5 Premature retirement cost/ Redundancy costs (new provisions) (B)	£1	£0	£18	£0	£0	£11	£0	£0	£2	£0	£1
1.6.6 Monitoring national curriculum assessment (B)	£0	£0	£10	£0	£0	£2	£0	£0	£1	£0	£0
1.7.1 Other Specific Grants (B)	£6	£0	£183	£0	£0	£183	£0	£0	£13	£0	£0
1.8.1 TOTAL SCHOOLS BUDGET (before Academy recoupment) (B)	£5,238	£5,066	£7,919	£2,126	£4,801	£5,096	£4,519	£4,801	£4,999	£4,597	£4,640

Annex 3 DfE Pupil Number Counts

Pupil number divisors

(1) Denominators (A) (B) and (C) all include pupils aged 3-15 inclusive where

- a) Full time equivalent (FTE) pupils in maintained nursery schools
- b) FTE pupils educated in maintained primary schools (including nursery classes)
- c) FTE pupils educated in maintained secondary schools
- d) FTE pupils educated in maintained special schools
- e) FTE pupils educated in maintained pupil referral units
- f) FTE pupils educated in general hospital schools
- g) Pupils receiving education in settings outside schools, independent schools or schools not maintained by an LA.

Counts used are January 2017 schools census, school level annual census (SLASC) and alternative provision (AP) census

(2) Denominator (A) also includes all pupils aged 16-19 inclusive where

- a) FTE pupils in maintained nursery schools
- b) FTE pupils educated in maintained primary schools (including nursery classes)
- c) FTE pupils educated in maintained secondary schools
- d) FTE pupils educated in maintained special schools
- e) FTE pupils educated in maintained pupil referral units
- f) FTE pupils educated in general hospital schools
- g) Pupils receiving education in settings outside schools, independent schools or schools not maintained by an LA.

Counts used are January 2017 schools census, school level annual census (SLASC) and alternative provision (AP) census

(3) Denominator (B) also includes all pupils aged 16-19 inclusive unless otherwise stated

- a) Pupils receiving education in private, voluntary and independent early years settings, age 2-4 inclusive
- b) FTE pupils educated in all academies in the LA age 3-19 inclusive
- c) FTE pupils in maintained nursery schools
- d) FTE pupils educated in maintained primary schools (including nursery classes)
- e) FTE pupils educated in maintained secondary schools
- f) FTE pupils educated in maintained special schools
- g) FTE pupils educated in maintained pupil referral units
- h) FTE pupils educated in general hospital schools
- i) Pupils receiving education in other settings due to arrangements made by the LA (outside school, independent schools or schools not maintained schools)

Counts used are January 2017 early years, schools census, school level annual census (SLASC) and alternative provision (AP) census

(4) Denominator (C) also includes

- a) Pupils receiving education in private, voluntary and independent early years settings, age 2-4 inclusive
- b) FTE pupils educated in all academies in the LA age 3-15 inclusive

For denominators (D to G) population numbers are derived from the Office of National Statistics' mid-year population projections for 2017 which is based on population data from mid-2014.

For Oxfordshire the relevant pupil number totals for 2017-18 are:

Pupil Divisors Used		2016-17	2017-18	Change
Total pupils aged 3-19 from maintained schools only	A	41,779	38,526	-3,253
Total pupils aged 3-19 from maintained schools & recoupment academies only		No longer used		
Total pupils aged 3-19 from maintained schools & all academies	B	96,683	97,433	750
Total population aged between 0-17	D	143,225	144,211	986
Total population aged between 0-19	E	161,713	162,553	840
Total population aged between 16-18	F	23,671	23,312	-359
Total population aged between 19-25	G	68,484	67,828	-656
Total pupils aged 3-15 from maintained schools & all academies	C	90,242	90,765	523

Note: As more academies open it is becoming increasingly important to distinguish pupil numbers between the different columns of the per capita table. This is based mainly on whether funding transfers from the local authority to academies through recoupment.