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Title: REPORT ON BUDGETS SET BY LOCAL AUTHORITIES FOR EDUCATION SERVICES IN 2005-06

Introduction

This paper analyses the resources that local authorities have budgeted to make available for education in 2005-06. The paper makes comparisons between local authorities budgeted education expenditure between 2004-05 and 2005-06.

Sources of funding

Local authority budgets for education services are funded in the main from council tax, shares of revenue support grant and redistributed non-domestic rates. In addition, funding is provided through specific grants provided by the National Assembly and grants provided by Elwa for adult education and for post 16 provision in schools. The Elwa grant for post 16 provision in schools forms part of core funding for relevant schools and forms part of the local authority's overall schools budgets. Most of the grant is passed to schools within their delegated budgets.

Summary of main conclusions

- Overall total local authority net revenue expenditure for all services is budgeted to increase by 6.4% between 2004-05 and 2005-06. This compares with a budgeted increase of 5.9% for total education (table 1);
- Total education budgets (excluding Elwa grant for post-16 school provision) have increased by £102 million to £1,845 million in 2005-06. The range for individual authorities is 3.3% to 8.3% (table 1);
- Gross schools expenditure (inclusive of expenditure financed by specific government grant) is budgeted to increase by 5% to £2,040 million in 2005-06. The increases for individual authorities range from 2.6% to 8.5% (table 2);
- Specific grants account for 6.2% of gross schools expenditure. The range for individual authorities is 4.4% to 8.4% (table 2);
- Individual schools budgets (ISB) have increased by 4.9% (£73 million) to £1,564 million. Individual delegation rates range between 71% and 81% (table 3);
- The largest elements of centrally funded school services are: provision of a specialised nature (£190 per pupil) and home to school transport (£180 per pupil) (table 4).

- Budgeted schools expenditure for 2005-06 equates to £4,291 per pupil. This can be broken down into: £3,290 delegated to schools and £1,002 retained for centrally funded school services (table 5).
- Education net revenue expenditure is budgeted to be 1.3% above the total indicator based assessment (IBA). The range for individual authorities is -3.6% to 6.2% (table 1). Eleven authorities are budgeting to spend above their IBA, the other eleven are budgeting to spend below;

Status of the Data

Budget returns for education spending are required by section 52 of the Schools Standards and Framework Act 1998. Authorities' section 52 returns and revenue account (RA) forms have been used to determine overall increases in local authority budgets, increases in education budgets and amounts delegated to schools.

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

Definitions

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 LEAs to allocate expenditure to 3 budgets - the **LEA budget** (covers central LEA functions involved in provision of services of a specialised nature; school improvement; access to education; further education and training for young persons and adults, 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 LEA retains funding centrally such as SEN services; school meals and milk; together with funding which is delegated to schools) and the **individual schools budget** (funding delegated to schools).

In order to attempt to limit comparisons in this paper to LEA expenditure on schools, further education and training for young persons and adults and home to college transport has been excluded throughout. There will however be other elements of non-schools expenditure in the comparisons that it is not possible to exclude. These will include strategic management of non-schools functions and awards to students funded by the LEA or Assembly learning grant.

Further information

From 1 April 2004, the Financial Reporting Standard 17 (FRS17) was introduced to the Code of Practice on Local Authority Accounting in the United Kingdom. This new standard changes the way in which authorities are expected to account

for pension benefits. In 2004-05 only 3 local education authorities prepared their budgets on an FRS17 basis. In 2005-06 this number rose to 7. This will have a negligible effect on year-on-year comparisons at the all Wales level.

More detailed analyses are available on request. from:

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Analysis of local authority education budgets, 2005-06

[Table 1: Changes to education in comparison to overall local authority budgets, 2004-05 and 2005-06](#)

[Table 2: Schools expenditure, 2004-05 and 2005-06](#)

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RA/SECTION 52 EDUCATION BUDGET STATEMENTS, 2005-06

Table 1: Changes to education in comparison to overall local authority budgets, 2004-05 and 2005-06 (a)

Amounts in £ thousands

	Overall net revenue expenditure - all services (b)				Education net revenue expenditure (c)				2005-06		
	2004-05	2005-06	Increase in 2005-06 over 2004-05	Percentage increase	2004-05	2005-06	Increase in 2005-06 over 2004-05	Percentage increase	Indicator based assessment (d)	Difference in education net revenue expenditure over indicator based assessment	Percentage difference
Isle of Anglesey	100,088	102,523	2,435	2.4%	40,966	43,114	2,148	5.2%	44,021	-907	-2.1%
Gwynedd	174,376	187,266	12,890	7.4%	69,060	73,210	4,150	6.0%	74,921	-1,711	-2.3%
Conwy	153,472	158,227	4,755	3.1%	62,368	67,571	5,203	8.3%	65,337	2,234	3.4%
Denbighshire	140,641	146,301	5,660	4.0%	54,673	59,033	4,360	8.0%	59,993	-960	-1.6%
Flintshire	194,997	205,361	10,364	5.3%	81,879	88,244	6,365	7.8%	90,312	-2,068	-2.3%
Wrexham	160,840	170,775	9,935	6.2%	68,897	72,510	3,613	5.2%	71,513	997	1.4%
Powys	187,298	203,645	16,347	8.7%	79,390	83,936	4,546	5.7%	83,306	629	0.8%
Ceredigion	104,039	111,783	7,744	7.4%	43,401	46,169	2,768	6.4%	44,230	1,939	4.4%
Pembrokeshire	162,329	177,547	15,218	9.4%	69,703	74,040	4,337	6.2%	75,176	-1,136	-1.5%
Carmarthenshire	243,447	260,393	16,946	7.0%	109,369	116,384	7,015	6.4%	109,558	6,825	6.2%
Swansea	305,056	322,808	17,751	5.8%	130,565	136,103	5,538	4.2%	131,792	4,311	3.3%
Neath Port Talbot	196,044	212,338	16,295	8.3%	85,241	89,833	4,592	5.4%	86,037	3,796	4.4%
Bridgend	176,371	188,477	12,106	6.9%	77,066	80,543	3,477	4.5%	80,806	-263	-0.3%
The Vale of Glamorgan	161,697	172,761	11,064	6.8%	70,870	75,459	4,589	6.5%	75,685	-226	-0.3%
Cardiff	398,335	424,134	25,799	6.5%	175,568	187,800	12,232	7.0%	177,929	9,871	5.5%
Rhondda Cynon Taff	334,634	355,738	21,104	6.3%	150,072	156,677	6,605	4.4%	154,113	2,565	1.7%
Merthyr Tydfil	85,859	88,652	2,794	3.3%	37,004	38,239	1,235	3.3%	37,836	403	1.1%
Caerphilly	236,913	258,919	22,006	9.3%	108,994	114,980	5,986	5.5%	115,143	-163	-0.1%
Blaenau Gwent	103,934	110,660	6,726	6.5%	43,424	45,483	2,058	4.7%	44,675	808	1.8%
Torfaen	127,393	135,549	8,156	6.4%	55,899	59,086	3,187	5.7%	61,303	-2,217	-3.6%
Monmouthshire	109,414	118,047	8,633	7.9%	45,016	48,512	3,496	7.8%	49,823	-1,311	-2.6%
Newport	194,388	200,158	5,769	3.0%	83,683	88,494	4,811	5.7%	88,866	-372	-0.4%
Wales	4,051,563	4,312,063	260,500	6.4%	1,743,106	1,845,419	102,313	5.9%	1,822,374	23,045	1.3%
Minimum				2.4%				3.3%			-3.6%
Maximum				9.4%				8.3%			6.2%

(a) Budgets as reported on the Revenue Account (RA) return. The figures are on a 'net' basis, that is excluding expenditure funded by specific government grants.

(b) Overall net revenue expenditure includes county expenditure on all services including Personal Social Services, transport and housing. Figures have been adjusted to exclude the overall effect of FRS17. Elwa grant for post-16 provision in schools is included.

(c) Education expenditure includes FRS17 costs for those authorities that have completed their returns on that basis. Excludes Elwa grant for post-16 school provision.

(d) The indicator based assessments (IBAs) are in no way intended as spending targets. The ability of local authorities to set their own spending priorities is an important part of the Welsh revenue support grant distribution system. Therefore, the IBA shown is not intended for use in determining individual authorities' budgeted expenditure on particular services. The IBAs do not reflect the floor funding adjustment that was made which resulted in 19 out of the 22 authorities revenue support grant (RSG) allocations being reduced in order to ensure that all authorities received a minimum increase in their RSG allocations of 3.5% (after adjusting for transfers).

RA/SECTION 52 EDUCATION BUDGET STATEMENTS, 2005-06

Table 2: Schools expenditure, 2004-05 and 2005-06 (a)

Amounts in £ thousands

	Gross schools expenditure (b)					Grants (c)					Net schools' expenditure (d)			
			Increase in		Percentage increase			Increase in		2005-06 grants as a percentage of gross schools' expenditure			Increase in	
	2004-05	2005-06	2004-05	2005-06		2004-05	2005-06	(e)	Percentage increase		2004-05	2005-06	2004-05	2005-06
Isle of Anglesey	45,808	47,984	2,176	4.8%	2,559	2,797	238	9.3%	5.8%	43,249	45,187	1,938	4.5%	
Gwynedd	75,983	79,446	3,463	4.6%	5,666	5,159	-507	-8.9%	6.5%	70,317	74,287	3,969	5.6%	
Conwy	70,724	75,862	5,138	7.3%	5,078	4,966	-111	-2.2%	6.5%	65,646	70,896	5,249	8.0%	
Denbighshire	61,657	65,490	3,833	6.2%	3,782	3,454	-327	-8.7%	5.3%	57,875	62,036	4,160	7.2%	
Flintshire	92,817	97,956	5,139	5.5%	7,034	5,945	-1,089	-15.5%	6.1%	85,783	92,011	6,228	7.3%	
Wrexham	74,011	76,944	2,933	4.0%	4,702	4,230	-472	-10.0%	5.5%	69,309	72,714	3,405	4.9%	
Powys	88,096	95,586	7,490	8.5%	4,752	7,649	2,897	61.0%	8.0%	83,344	87,937	4,593	5.5%	
Ceredigion	49,726	51,846	2,120	4.3%	3,196	2,306	-890	-27.8%	4.4%	46,530	49,540	3,010	6.5%	
Pembrokeshire	79,942	83,014	3,071	3.8%	5,719	4,357	-1,362	-23.8%	5.2%	74,224	78,657	4,433	6.0%	
Carmarthenshire	119,475	126,556	7,081	5.9%	6,375	6,265	-110	-1.7%	5.0%	113,100	120,292	7,191	6.4%	
Swansea	141,718	147,319	5,601	4.0%	8,244	9,652	1,408	17.1%	6.6%	133,474	137,667	4,193	3.1%	
Neath Port Talbot	93,073	97,450	4,377	4.7%	6,953	6,077	-876	-12.6%	6.2%	86,121	91,373	5,253	6.1%	
Bridgend	86,123	89,389	3,266	3.8%	4,816	4,419	-397	-8.2%	4.9%	81,307	84,970	3,663	4.5%	
The Vale of Glamorgan	80,221	83,780	3,560	4.4%	5,728	4,696	-1,032	-18.0%	5.6%	74,493	79,084	4,592	6.2%	
Cardiff	197,382	207,483	10,101	5.1%	15,096	14,148	-948	-6.3%	6.8%	182,286	193,335	11,049	6.1%	
Rhondda Cynon Taff	168,009	172,460	4,452	2.6%	11,696	8,869	-2,827	-24.2%	5.1%	156,313	163,592	7,279	4.7%	
Merthyr Tydfil	40,716	43,077	2,361	5.8%	1,387	2,821	1,434	103.4%	6.5%	39,329	40,256	927	2.4%	
Caerphilly	118,440	125,306	6,865	5.8%	7,669	8,435	766	10.0%	6.7%	110,771	116,871	6,100	5.5%	
Blaenau Gwent	48,808	50,995	2,187	4.5%	4,288	4,271	-17	-0.4%	8.4%	44,520	46,724	2,204	5.0%	
Torfaen	62,911	67,105	4,194	6.7%	4,582	5,418	836	18.2%	8.1%	58,329	61,687	3,358	5.8%	
Monmouthshire	50,160	54,074	3,914	7.8%	2,991	3,382	391	13.1%	6.3%	47,169	50,692	3,523	7.5%	
Newport	97,193	100,520	3,327	3.4%	7,840	6,236	-1,604	-20.5%	6.2%	89,353	94,285	4,932	5.5%	
Wales	1,942,994	2,039,643	96,649	5.0%	130,152	125,552	-4,600	-3.5%	6.2%	1,812,842	1,914,092	101,249	5.6%	
Minimum				2.6%				-27.8%	4.4%				2.4%	
Maximum				8.5%				103.4%	8.4%				8.0%	

- (a) Schools expenditure 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 net costs of educating pupils with statements of special educational needs who are resident in one LEA but educated in another.
- (b) These figures are on a 'gross basis', that is including expenditure funded by specific government grants, including Elwa grant for post-16 school provision.
- (c) Excludes Elwa grant for post-16 school provision. This is included within net schools' expenditure.
- (d) These figures are on a 'net' basis, that is excluding expenditure funded by specific government grants, except that Elwa grant for post-16 school provision is included.
- (e) Around £5m for Key Stage 3 and music development fund has been transferred from specific grant into revenue support grant for 2005-06.

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Table 3: Gross individual schools' budget (ISB), 2004-05 and 2005-06 (a)

Amounts in £ thousands

Authority	Gross ISB 2004-05	Gross ISB 2005-06	Increase in 2005-06 over 2004-05	Percentage increase	Delegation rate 2005-06 (b)
Isle of Anglesey	33,069	34,113	1,044	3.2%	71.1%
Gwynedd	58,126	60,952	2,826	4.9%	76.7%
Conwy	53,932	56,915	2,983	5.5%	75.0%
Denbighshire	48,338	51,041	2,703	5.6%	77.9%
Flintshire	69,872	73,336	3,464	5.0%	74.9%
Wrexham	54,937	58,123	3,186	5.8%	75.5%
Powys	66,808	69,433	2,625	3.9%	72.6%
Ceredigion	37,527	39,616	2,089	5.6%	76.4%
Pembrokeshire	62,692	66,091	3,399	5.4%	79.6%
Carmarthenshire	92,413	97,144	4,731	5.1%	76.8%
Swansea	108,713	114,382	5,669	5.2%	77.6%
Neath Port Talbot	70,561	72,805	2,244	3.2%	74.7%
Bridgend	69,128	72,586	3,458	5.0%	81.2%
The Vale of Glamorgan	63,206	67,404	4,198	6.6%	80.5%
Cardiff	154,364	163,922	9,558	6.2%	79.0%
Rhondda Cynon Taff	126,670	131,870	5,200	4.1%	76.5%
Merthyr Tydfil	32,126	33,043	917	2.9%	76.7%
Caerphilly	89,555	93,210	3,655	4.1%	74.4%
Blaenau Gwent	35,837	38,341	2,504	7.0%	75.2%
Torfaen	49,799	51,267	1,468	2.9%	76.4%
Monmouthshire	38,267	40,646	2,379	6.2%	75.2%
Newport	74,104	77,293	3,188	4.3%	76.9%
Wales	1,490,043	1,563,532	73,488	4.9%	76.7%
Minimum					71.1%
Maximum					81.2%

(a) These figures are on a 'gross basis', that is including expenditure funded by specific government grants, including ELWa grant for post-16 provision in schools.

(b) The delegation rate is calculated by dividing the individual schools' budget (ISB) (amounts delegated to schools) by the gross schools' expenditure (shown in table 2). There is no requirement on authorities to delegate any specific percentage of schools expenditure to schools.

RA/SECTION 52 EDUCATION BUDGET STATEMENTS, 2005-06

Table 4: Centrally funded schools services, 2005-06 (a)

£ per pupil

	Schools budget					LEA budget						Total centrally funded schools services
	Nursery schools	Expenditure to support grants	Provision of a specialised nature (b)	Staff	Other schools budget	Provision of a specialised nature	School improvement	Access to education excluding transport	Home to school transport	Strategic management	Other LEA budget	
Isle of Anglesey	0	29	494	2	312	36	55	129	187	132	0	1,376
Gwynedd	0	35	340	3	183	23	56	133	190	70	0	1,033
Conwy	0	33	274	12	259	67	54	138	184	100	0	1,121
Denbighshire	0	0	96	9	201	32	125	110	162	152	0	887
Flintshire	4	0	244	20	234	22	93	49	190	97	63	1,016
Wrexham	17	89	231	26	194	9	50	139	204	47	12	1,017
Powys	0	241	228	18	149	26	19	122	326	133	0	1,262
Ceredigion	0	62	145	0	261	18	68	112	337	168	0	1,171
Pembrokeshire	0	73	128	0	128	36	51	88	249	129	0	883
Carmarthenshire	9	63	164	14	196	58	73	148	220	124	0	1,068
Swansea	22	0	264	12	153	26	55	147	166	103	4	953
Neath Port Talbot	0	161	185	17	115	10	77	96	220	135	137	1,153
Bridgend	28	40	81	13	166	52	30	66	179	106	0	762
The Vale of Glamorgan	30	0	103	15	128	32	89	152	140	75	8	772
Cardiff	25	12	151	25	195	29	76	177	84	109	0	882
Rhondda Cynon Taff	25	49	109	19	143	77	80	80	211	174	18	984
Merthyr Tydfil	88	0	121	10	130	82	199	31	199	165	0	1,026
Caerphilly	0	42	315	14	188	53	84	128	135	133	0	1,092
Blaenau Gwent	0	84	160	18	245	44	50	108	108	158	157	1,132
Torfaen	155	39	151	0	118	65	51	81	113	170	26	971
Monmouthshire	0	90	143	16	176	33	45	101	279	159	0	1,043
Newport	31	76	172	0	84	128	85	151	93	126	15	962
Wales	19	52	190	14	173	44	70	119	180	123	17	1,002
Minimum	0	0	81	0	84	9	19	31	84	47	0	762
Maximum	155	241	494	26	312	128	199	177	337	174	157	1,376

(a) Schools expenditure covers all elements of local education authority 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.

(b) The figures include the net costs of educating pupils with statements of special educational needs who are resident in one LEA but educated in another. 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 notes for definitions

RA/SECTION 52 EDUCATION BUDGET STATEMENTS, 2005-06

Table 5: Schools gross expenditure per pupil, 2005-06 (a)

	Delegated gross ISB					Centrally funded schools services (d)		Total gross schools expenditure	
	Primary	Secondary	Special (b)	All sectors (c)		(£000)	(£ per pupil)	(£000)	(£ per pupil)
	(£ per pupil)	(£ per pupil)	(£ per pupil)	(£000)	(£ per pupil)				
Isle of Anglesey	2,982	3,662	12,909	34,113	3,384	13,871	1,376	47,984	4,760
Gwynedd	2,994	3,720	13,666	60,952	3,404	18,493	1,033	79,446	4,437
Conwy	3,011	3,520	14,446	56,915	3,368	18,947	1,121	75,862	4,490
Denbighshire	2,650	3,285	13,424	51,041	3,132	14,449	887	65,490	4,019
Flintshire	2,597	3,384	9,785	73,336	3,025	24,620	1,016	97,956	4,041
Wrexham	2,786	3,486	9,823	58,123	3,142	18,821	1,017	76,944	4,160
Powys	2,890	3,650	15,336	69,433	3,351	26,153	1,262	95,586	4,613
Ceredigion	3,515	4,072	0	39,616	3,792	12,230	1,171	51,846	4,963
Pembrokeshire	3,097	3,774	14,329	66,091	3,448	16,923	883	83,014	4,331
Carmarthenshire	3,195	3,759	19,866	97,144	3,528	29,413	1,068	126,556	4,596
Swansea	2,939	3,635	16,414	114,382	3,308	32,937	953	147,319	4,261
Neath Port Talbot	3,171	3,523	15,189	72,805	3,406	24,645	1,153	97,450	4,560
Bridgend	2,750	3,503	16,217	72,586	3,292	16,803	762	89,389	4,054
The Vale of Glamorgan	2,842	3,248	15,845	67,404	3,176	16,377	772	83,780	3,947
Cardiff	2,939	3,562	13,941	163,922	3,319	43,561	882	207,483	4,201
Rhondda Cynon Taff	2,799	3,482	11,318	131,870	3,198	40,590	984	172,460	4,183
Merthyr Tydfil	2,926	3,657	11,299	33,043	3,380	10,034	1,026	43,077	4,406
Caerphilly	2,772	3,524	15,814	93,210	3,172	32,096	1,092	125,306	4,265
Blaenau Gwent	3,153	3,578	19,848	38,341	3,429	12,654	1,132	50,995	4,561
Torfaen	2,819	3,330	17,932	51,267	3,142	15,838	971	67,105	4,113
Monmouthshire	2,756	3,425	23,873	40,646	3,158	13,428	1,043	54,074	4,202
Newport	2,858	3,512	14,420	77,293	3,200	23,228	962	100,520	4,162
Wales	2,909	3,548	14,157	1,563,532	3,290	476,112	1,002	2,039,643	4,291
Minimum	2,597	3,248	0	33,043	3,025	10,034	762	43,077	3,947
Maximum	3,515	4,072	23,873	163,922	3,792	43,561	1,376	207,483	4,963

(a) These figures are on a 'gross basis', that is including expenditure funded by specific government grants, including Elwa grant for post-16 provision in schools.

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

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

(d) Due to changes in the schools regulations for 2004-05, there may be elements of non-school funding included in these figures (see table 4 for breakdown).

Notes

Nursery schools includes all staff and running costs expenditure on nursery schools, but excludes all nursery provision in primary or special schools. The latter falls within delegated funding to individual schools, including cases where pupils are aged under five.

Expenditure to support grants comprises expenditure on school provision which the authority is obliged to incur as a condition of a specific grant except where the grant is made to the authority under a condition requiring it to be treated in whole or in part as part of the authority's individual schools budget (item 1 in schedule 2 of the 2003 regulations).

Provision of a specialised nature (schools budget) relates to expenditure on special educational needs (excluding expenditure on educational psychology services and the assessment of pupils for statements) not delegated to schools, costs of pupil referral units, education other than at school (items 2 to 10 in schedule 2 of the 2003 regulations).

Staff relates to expenditure in making payments to, or in providing a temporary replacement for, a woman on maternity leave or to a person on adoption leave, suspended from working at school, undertaking jury service and secondments (items 19 to 23 in schedule 2 of the regulations).

Other schools budget includes expenditure in connection with the provision of nursery education except where such provision is made at a maintained school; expenditure on schools which do not have delegated budgets; expenditure on insurance, expenditure on library services and museum services for schools; music tuition, 'Theatres in Education', 'Athrawon Bro' and outdoor education centres (including field study and environmental studies) (items 11 to 18 in schedule 2 of the regulations).

Provision of a specialised nature (LEA budget). Expenditure on services provided by education psychologists; expenditure in connection with the identification and assessment of children with special educational needs; preparation of the behaviour support plan; expenditure in connection with the provision of parent/partnership services or other guidance and information to parents of pupils with SEN (items 1 to 9 in schedule 1 of the regulations).

School improvement includes the costs of preparing Education Strategic Plans which focus on school improvement and the cost of implementing action set out in those plans (item 10 in schedule 1 of the regulations).

Strategic management comprises various administrative support services, including premature retirement and redundancy costs; specific elements of supply cover; and insurance. Also includes central administration – comprising LEA 'core' administration, including the costs of the Chief Education Officer and any relevant Committee and a range of planning, statutory and regulatory functions.

Access to education – expenditure on management of the authority's capital programme including asset management plans; planning the supply of school places; school admissions arrangements; exclusion arrangements; the Education Welfare Service; support for post 16 students and discretionary grants (items 11 to 16 in schedule 1 of the regulations).

Pupil numbers used for the calculations are based on full-time equivalent pupil numbers in primary, secondary and special schools, as shown in S52 Part 1 returns, i.e. the pupil numbers on which LEAs based their own budgets.