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INCOME AND EXPENDITURE IN LOCAL AUTHORITY MAINTAINED SCHOOLS IN ENGLAND: 2010-11

INTRODUCTION

This Statistical First Release (SFR) presents information on the income and expenditure of local authority (LA) maintained schools in England as provided by schools. The data was collected from over 21,000 local authority maintained schools (including some free standing nursery schools, primary schools (including those with nursery classes), secondary and special schools) by the Department for Education as part of the annual Consistent Financial Reporting (CFR) collection.

Each year the CFR data is then used to populate data on local authority expenditure (Section 251 Outturn). Within that process, there is a very small degree of change in data (0.1 percent). The Section 251 Outturn data is considered as 'final' in the event of any changes, and consequently this CFR data is best considered as a near final but ultimately provisional view of school expenditure.

The data on nursery schools does not encompass all nursery provision. It is not mandatory for LA maintained nursery schools to provide CFR data and the CFR collection does not include any data on the nursery provision provided by the private, voluntary and independent sectors. In addition, Academies are not required to provide finance data in the form of CFR. Their finance data will be published separately by the Department in spring 2012.

The SFR presents statistics for England and for each local authority showing income and expenditure across all the main functions carried out by schools for each school phase e.g. the cost of teachers, education support staff and other school staff plus the costs associated with the running of a school (e.g. learning resources, catering, insurance, energy bills and rates).

A full description of the CFR collection, including the data flows and quality assurance processes, is included in the Technical Notes. Further information on the Consistent Financial Reporting collection and framework can be found at the following link:

<http://www.education.gov.uk/schools/adminandfinance/financialmanagement/consistenterreporting>

COMPARISON WITH OTHER SOURCES – Section 251 Outturn

This is the first time that national level school income and expenditure data has been presented in the form of a SFR. The content of the SFR is similar to the school expenditure data that has been collected through CFR in previous years and published on the Department's website as part of the Section 251 Outturn official statistics (which includes data on both school and LA expenditure on education and children's services). Releasing the CFR data at this point supports our intentions to be transparent and provide early access to data. It should be noted though that as CFR data each year is processed by LAs into their Outturn figures, a small level of change occurs. S251 Outturn is considered

the 'final, authoritative' figure in the event of discrepancy for the purposes of national statistics.

Last year variation was of the following magnitude:

- a) Of the more than 21,000 schools, data changed for 360 of them between the schools' CFR submission and the LAs' S251 Outturn figure (1.7 percent of schools).
- b) These schools were confined to 12 LAs. There were no changes for the remaining 140 LAs
- c) The national level expenditure figure changed by approximately 0.1 per cent as a result of being processed by LAs into their S251 returns. This variation extended to a maximum of 0.4 per cent when looking at the lower level expenditure categories presented.

COMPARISON WITH OTHER SOURCES - SCHOOL FINANCE DATA WITHIN PERFORMANCE TABLES

Statistics on the income and expenditure of individual schools are also being published for 2010-11 in spend per pupil tables. The CFR 2010-11 data for each primary school has been grouped together into a number of income and expenditure categories and published, on a per pupil basis, alongside a headline Key Stage 2 attainment indicator. This school level finance data has been incorporated into 2011 performance tables: www.education.gov.uk/schools/performance

A similar exercise will take place in January 2012 where the CFR 2010-11 income and expenditure data for secondary schools will be published as part of 2011 performance tables.

The national data within this SFR and the school level data published in spend per pupil tables as part of 2011 performance tables have three differences.

- 1) All schools that opened or closed part way through the year are not included in the school level data. This is to ensure that all comparisons between schools and their expenditure data are valid. For example, it would not be appropriate for comparisons to be drawn between schools that have only been open for part of the year and those that were open for the full year. This is because their spending is likely to be lower for every expenditure category which could look like a saving when compared with similar schools that have been functioning for the whole financial year. The data for schools that opened or closed part way through the year are, however, included in the national and LA totals of school expenditure in the tables within this SFR.
- 2) The SFR includes data for those local authority maintained nursery schools that provided a CFR return as well as all local authority maintained primary, secondary and special schools. The school level spend per pupil tables focus on primary, secondary and special schools.
- 3) Schools provide data across 17 different categories of income and 32 different categories of expenditure. The way these categories are aggregated together to form higher level groupings varies between the traditional release of national school expenditure data (S251 Outturn dating back to 2003-2004) and the school level spend per pupil tables.

S251 Outturn follows national statistics rules which require the separation of pay and non-pay when accounting for expenditure. However, to present school level data in a way that enables users to easily compare schools' spending, it is more appropriate to use categories that account for a school's total spend on a specific area, which involves grouping pay and non-pay costs together. For example, some schools employ catering staff directly whereas others use service contract staff. If someone is interested in comparing schools' catering costs, for a meaningful comparison, they need to look at their expenditure both on catering staff (to cover directly employed staff) and catering supplies (to cover staff employed

through a service contract). Otherwise, it will just look like one school has no catering staff costs. For the same reason, spend per pupil tables include agency supply staff and supply teacher insurance costs as supply teaching staff costs, whereas Section 251 Outturn has traditionally categorised them as running expenses and other employee costs respectively.

For this publication we have presented groupings identical to those used in the Section 251 Outturn data in the past, but have relabelled headings to make the components of higher level groupings clear to users. Users wishing to exactly replicate the teaching staff costs within School Performance Tables will need to use the underlying data.

KEY POINTS

SCHOOL INCOME AND EXPENDITURE STATISTICS

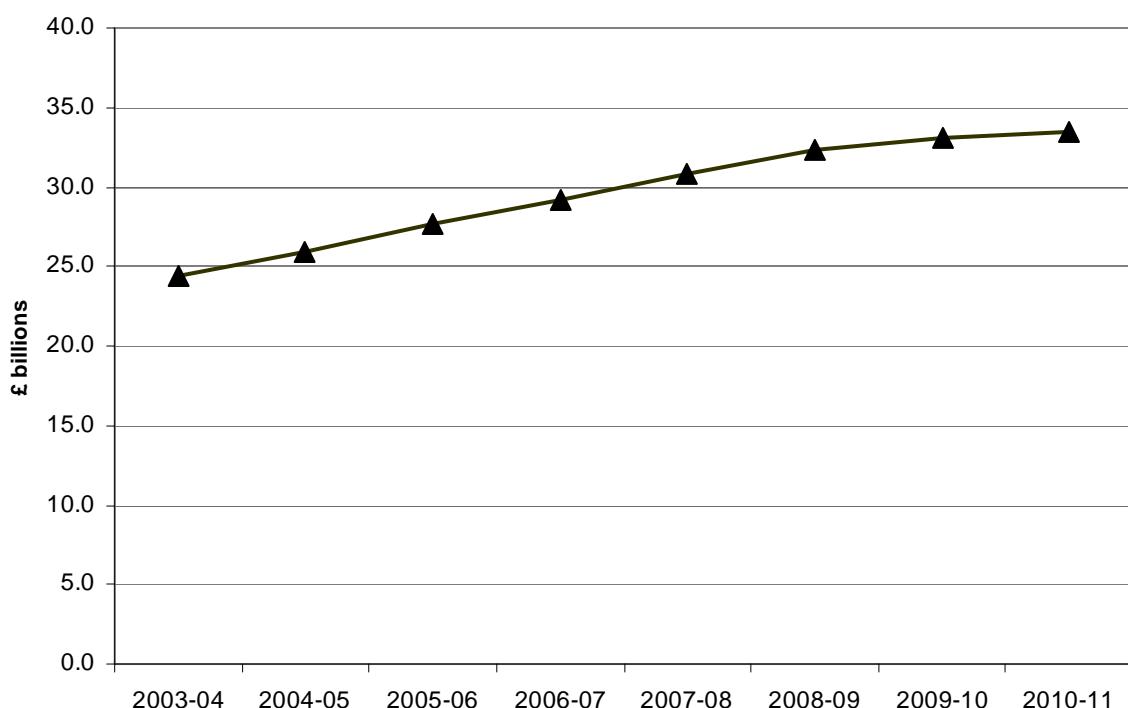
- In the 2010-11 financial year the total school spending, for all local authority maintained schools, was £35.8 billion (gross). In the same year, in addition to the funding from Government, schools generated an income (e.g. through donations and charging for services, facilities, catering etc.) of £2.3 billion resulting in a total current expenditure (net) of £33.5 billion.
- Of the £35.8 billion total school expenditure (gross) 52.7% was spent on permanent and supply teaching staff (excluding agency supply teachers and supply teacher insurance costs); 14.1% on education support staff; 10.9% on other school staff; and 22.3% on running expenses.
- Of the £35.8 billion total school expenditure (gross) 0.7% (£263.8 million) was spent by some local authority maintained nursery schools; 47.8% (£17.1 billion) was spent by primary schools (which included a number of primary schools with nursery classes); 46.1% (£16.5 billion) was spent by secondary schools and 5.4% (£1.9 billion) was spent by special schools.
- Of the £17.1 billion spent by primary schools 50.9% was spent on permanent and supply teaching staff (excluding agency supply teachers and supply teacher insurance costs); 16.4% was spent on education support staff; 10.8% was spent on other school staff and 21.9% was spent on running expenses. The pattern of expenditure was slightly different in secondary schools. Of the £16.5 billion secondary schools spent 56.3% was spent on teaching staff; 9.8% was spent on education support staff; 10.9% was spent on other school staff and 23.0% was spent on running expenses.
- The definitions of the categories “permanent and supply teaching staff”, “education support staff”, “other school staff” and “running costs” are the same as those used when presenting school income and expenditure data collected by the annual CFR collections and published as part of the school expenditure portion of the Section 251 Outturn statistics. (See paragraph 19 of the Technical Notes for all definitions used.)

CHANGE IN SCHOOL SPENDING BETWEEN 2003-04 and 2010-11

- The data in Chart 1 compares the school expenditure data collected through the CFR exercise in 2010-11 with data collected in previous years which was published as part of the Section 251 Outturn statistics. Analysis shows that the two sources are accurate to 99.9 percent of each other, but given Section 251 Outturn is considered ‘final’ it is more appropriate to compare this cut of CFR data with the time series of final data displayed since 2003-4 within the Section 251 outturn.
- Chart 1 shows the time series of school expenditure between 2003-04 (the first year CFR data was collected) and 2010-11. The total amount spent by all local authority maintained schools has increased each year between 2003-04 and 2010-11 from £24.4 billion in the 2003-04 financial

year and £33.5 billion in the 2010-11 financial year. This represents an increase of £9.1 billion or a 37% increase compared with 2003-04.

Chart 1: The total net current expenditure for all local authority maintained schools: England 2003-04 to 2010-11



- The rate of increase in school spending has slowed down in the last couple of years. The conversion of local authority maintained schools to Academies will have an effect because data for Academies is not collected as part of the CFR data collection exercise.
- School expenditure has remained at similar levels between 2009-10 and 2010-11. In 2010-11 total school expenditure was £35.8 billion (gross) which represents a 1.2% increase (£439 million) on the 2009-10 total school spending - £35.3 billion. The income generated by schools was £2.30 billion in 2010-11 compared with £2.25 billion in 2009-10 – an increase of 2.5%. As a result schools total current expenditure (net) was £33.5 billion in 2010-11 an increase of 1.2% compared with 2009-10 (£33.1 billion).

NURSERY SCHOOL INCOME AND EXPENDITURE STATISTICS

The data on nursery schools does not encompass all nursery provision, for example, it is not mandatory for all nursery schools to provide CFR data and the CFR collection does not include any data on the nursery provision provided by the private, voluntary and independent sectors.

In the 2010-11 financial year the 422 LA maintained nursery schools that provided CFR data collectively spent £263.8 million pounds (gross). The main features of nursery school income and expenditure are as follows:

- Of the £263.8 million pound (gross) expenditure £71.6 million (27.1%) was spent on permanent and supply teaching staff (excluding agency workers and insurance costs). A further £66.0 million (25.0%) was spent on education support staff and £34.4 million (13.0%) on other employees.

- A total of £91.8 million (34.8% of the total gross expenditure) was spent on running expenses with the four largest items of expenditure being community focused extended school staff at £33.5 million, community focused extended school costs (£9.3 million), building maintenance and improvement (£7.6 million) and learning resources (non ICT) - £7.2 million.
- Nursery schools received £223.9 million in funding from Government with the majority being funding direct from the local authorities - £147.9 million.
- Nursery schools generated £46.3 million of income from charging for facilities, services, catering and donations as well as through receipts from insurance e.g. supply teacher insurance.

PRIMARY SCHOOL INCOME AND EXPENDITURE STATISTICS

In the 2010-11 financial year the 17,005 LA maintained primary schools collectively spent £17.1 billion pounds (gross). The main features of primary school income and expenditure are as follows:

- Of the £17.1 billion pound (gross) expenditure £8.7 billion (50.9%) was spent on teaching staff (excluding agency workers and insurance costs). A further £2.8 billion (16.4%) was spent on education support staff and £1.8 billion (10.8%) on other employees.
- A total of £3.7 billion (21.9% of the total gross expenditure) was spent on running expenses with the four largest items of expenditure being learning resources (non ICT) at £650.2 million, catering supplies (£420.9 million), building maintenance and improvement (£353.0 million) and bought in professional services (£329.2 million).
- Primary schools received £16.3 billion in funding from Government with the majority being funding direct from the local authorities - £12.4 billion.
- Primary schools generated £1 billion of income from charging for facilities, services, catering and donations as well as through receipts from insurance e.g. supply teacher insurance.

SECONDARY SCHOOL INCOME AND EXPENDITURE STATISTICS

In the 2010-11 financial year the 3124 LA maintained secondary schools spent collectively £16.5 billion pounds (gross). The main features of secondary school income and expenditure are as follows:

- Of the £16.5 billion pound (gross) expenditure £9.3 billion (56.3%) was spent on teaching staff (excluding agency workers and insurance costs). A further £1.6 billion (9.8%) was spent on education support staff and £1.8 billion (10.9%) on other employees.
- A total of £3.8 billion (23.0% of the total gross expenditure) was spent on running expenses with the four largest items of expenditure being learning resources (non ICT) at £755.6 million, exam fees (£328.5 million), building maintenance and improvement (£284.9 million) and catering supplies (£248.7 million).
- Secondary schools received £15.6 billion in funding from Government with the majority being funding direct from the local authorities - £10.3 billion.
- Secondary schools generated £1.1 billion of income from charging for facilities, services, catering and donations as well as through receipts from insurance e.g. supply teacher insurance.
- The figures for secondary school spending are affected by the numbers of secondary schools converting to Academy status – the spending figures do not include data for Academies as they are not required to provide CFR data.

SPECIAL SCHOOL INCOME AND EXPENDITURE STATISTICS

In the 2010-11 financial year the 987 LA maintained special schools collectively spent £1.9 billion pounds (gross). The main features of special school income and expenditure are as follows:

- Of the £1.9 billion pound (gross) expenditure £789.3 million (40.9%) was spent on teaching staff (excluding agency workers and insurance costs). A further £563.4 million (29.2%) was spent on education support staff and £221.2 million (11.4%) on other employees.
- A total of £358.2 million (18.5% of the total gross expenditure) was spent on running expenses with the four largest items of expenditure being learning resources (non ICT) at £70.1 million, building maintenance and improvement (£43.6 million), bought in professional services – curriculum (£30.7 million) and bought in professional services – other £30.9.
- Special schools received £1.9 billion in funding from Government with the majority being funding direct from the local authorities - £1.6 billion.
- Special schools generated £106.9 million of income from charging for facilities, services, catering and donations as well as through receipts from insurance e.g. supply teacher insurance.

TECHNICAL NOTES

Data sources and coverage

1. The statistics contained in this SFR have been derived from the annual Consistent Financial Reporting (CFR) exercise. The CFR exercise is a statutory data collection - Consistent Financial Reporting (England) Regulations 2003 (SI 2003 No. 373) – which came into force on 1 April 2003. A CFR return is required for all schools maintained by the local authority at the end of each financial year. This is to ensure schools provide financial data in a consistent manner that can support comparisons and benchmarking with other schools. The following schools, institutions and providers are excluded from CFR: Private, Voluntary and Independent (PVI) providers and General Hospital schools. Returns are *optional* for Pupil Referral Units (PRUs), City Technology Colleges (CTCs) and Academies in England.
2. In the 2010-11 financial year over 21,000 local authority maintained nursery, primary, secondary and special schools provided data in the CFR format. Where a school covers both nursery and primary provision the finance data provided will be contained within the primary school's figures. The data was provided to the Department by schools (or by their local authority on their behalf) between May and September 2011. All statistics in the SFR for 2010-11 are based on the 2010-11 CFR returns.
3. CFR data on the expenditure of local authority maintained schools has been collected since the 2003-04 financial year. The data collected is, each year, incorporated into the Section 251 Outturn finance collection in each year between 2003-04 and 2010-11. The Section 251 Outturn captures data on both the expenditure of schools and the expenditure of local authorities. The local authority data it captures includes expenditure on education, children's services and social care. School expenditure data from CFR is, each year, published at national and local authority level in the Section 251 Outturn's statistical outputs; published each year on the Department's website (at the link below).

<http://www.education.gov.uk/schools/adminandfinance/financialmanagement/schoolsrevenuefunding/section251/archive/b0068383/section-251-data-archive/outturn-data---detailed-level-2008-09-onwards>

4. The comparisons made in the SFR between the national school expenditure figures for 2003-04 and 2010-11 has been done by comparing the national level CFR 2010-11 statistics with the CFR 2009-10 (and previous years) data published within the Section 251 Outturn official statistics – these statistics

represent the final figures on schools' expenditure from a national statistics perspective (because they were checked and signed-off by their LAs).

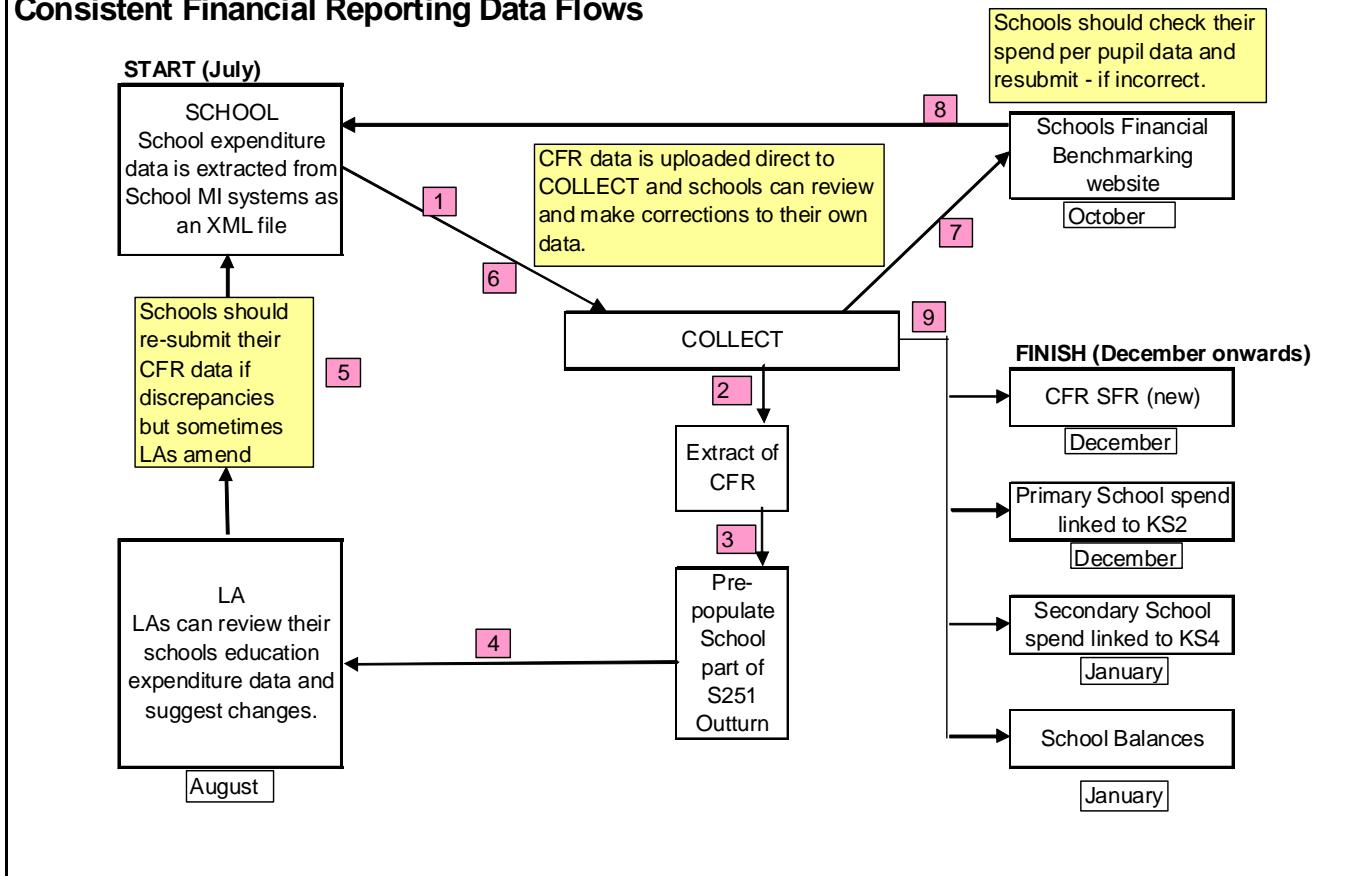
5. Diagram 1 is a process map that shows the flow of data from schools to Department. It highlights the nine steps which schools go through (and where the local authority is involved) to try to ensure their data is of a high quality. The nine steps are all internal processes and the CFR data is not used publicly until it is part of the statistical outputs described in Step 9.
6. The data required from schools is determined in advance of the start of each financial year in such a way that schools with their software suppliers (of their management information software) have sufficient time to incorporate any new data items (or changes to existing data items) into their local systems. Throughout the financial year schools will record their expenditure locally in such a way that it can be aggregated to the codes set out in the CFR framework.
7. The following nine steps describe the methodology by which CFR data is submitted to the Department and the way it is checked and signed-off by the Department, schools and LAs.
8. Step 1: At the end of each financial year schools provide the Department with the data required by the CFR collection in the form of an XML file (an industry standard file type that allows data extracted from local MIS to be shared with data collection systems) which is uploaded to the Department's data collection system – known as COLLECT. The data should be provided by the third Friday in July and needs to match exactly the format and content specified by the Department.
9. Step 2: Once the schools' CFR data has been successfully loaded onto COLLECT schools can inspect and review their data. The COLLECT system has a number of simple formatting and arithmetic checks that will flag up where the data has failed to meet published quality criteria. For example, the COLLECT system will check that expenditure on teaching staff within a school is at least £1000 (essentially saying that each school must have at least one teacher). A full list of the validation checks can be found in the CFR Technical Specification at the following web address

<http://www.education.gov.uk/schools/adminandfinance/financialmanagement/consistentreporting/a009985/submitting-consistent-financial-report-cfr-data> .

10. Schools will check the data errors and warnings that are flagged by the COLLECT system. They can then either re-supply the data or edit the data online - if amendments are required. Once schools (or LAs on their behalf) have cleared any errors and warnings within their original CFR submission they can flag their data return as being 'submitted' within the COLLECT system. At this point the Department makes a series of common sense checks to ensure the data provided is in line with anticipated patterns. This process can lead to conversations with the local authorities who, acting on behalf of the Department, will look at the data issues and raise them with their schools.
11. Step 3: The CFR data is brigaded by the local authority and used to pre-populate the Section 251 Outturn return. Like schools, local authorities must also provide data to the Department on its own expenditure. The Section 251 Outturn return includes the spending on education by the schools in the local authority, the local authority's expenditure on education and their expenditure on children's services and social care. The information contained within with the Section 251 Outturn return is normally published in the following January.

Diagram 1

Consistent Financial Reporting Data Flows



12. Step 4: Local authorities use the CFR data to check and agree with their schools the final version of their schools' expenditure data.
 13. Step 5: Schools and local authorities will discuss any expenditure data items flagged for checking or deemed to be incorrect by the local authority. If there are any changes required after this conversation the school can resubmit their CFR return (Step 6).
 14. Step 6: All CFR resubmissions provided by schools (after their own checking is complete and/or after any changes have been agreed in discussion with the local authority) will be uploaded to COLLECT which will identify whether errors and warnings still persist. Although at this stage of the process these data issues should have been dealt with.
 15. Step 7: The school expenditure data is combined with pupil count data to generate spend per pupil data by various expenditure categories. This information is provided to schools via the Schools Financial Benchmarking website and offers schools a final opportunity to review their data and make any changes before the data is published.
 16. Step 8: If schools feel there are still changes required with their data, after inspecting their entries on the Schools Financial Benchmarking website then corrections can be made via resubmissions.
 17. Step 9: When the CFR data has been through all eight steps and signed-off by schools it is ready to use in publicly available statistical outputs. The first statistical output is this SFR which uses the CFR data to show the national and LA level patterns of expenditure across local authority maintained schools. There are three other statistical outputs which use the CFR data. The primary school level

data is matched with school characteristics data and a headline Key Stage 2 attainment indicator. This dataset is published as part of 2011 performance tables in December. Similarly, the secondary school level data will be published as part of 2011 performance tables in January. The final statistical output is the Section 251 Outturn official statistics, where the CFR data will be used to calculate the final position on the school revenue balances for the 2010-11 financial year.

General notes and definitions

18. The detailed definition of every CFR income and expenditure category is available on the Department's website at the following link:

<http://www.education.gov.uk/schools/adminandfinance/financialmanagement/consistentreporting/b009979/consistent-financial-reporting-cfr-online-guide-2010-11>

19. The CFR Framework includes 17 income codes and the 32 expenditure codes and within the SFR these codes have been summarised as set out below. This is to aid comparisons with income and expenditure statistics published in previous years in the Section 251 Outturn statistics.

- a. **Permanent and Supply Staff:** Expenditure on these teaching staff is the sum of CFR codes E01 (Teaching Staff) and E02 (Supply Staff). This category does not include expenditure on Agency Supply Teaching Staff (CFR code E26) or Supply Teacher Insurance (CFR code E10). The former is included in the "Other Employees" category and the latter is included in the "Running Expenses" category.
- b. **Education Support Staff:** Expenditure on education support staff is CFR code E03 (Support Staff).
- c. **Other Employees:** Expenditure on Other Employees covers both the cost of other school staff and some indirect costs and is the sum of CFR codes E04 to E11; which includes Premises Staff, Admin Staff, Other Staff, Indirect Employee costs, Staff Development, Supply Teacher Insurance and Staff Insurance.
- d. **Running expenses:** Expenditure on running expenses includes the following CFR codes E12 to E29, E31 and E32 which includes, for example, expenditure on School Buildings and Grounds, Cleaning, Caretaking, Water & Sewage, Energy, Rates and Other Occupation Costs. It also includes expenditure on Learning Resources, Exam Fees, Admin Supplies, Catering Supplies, Curriculum Services, Community Focused Staff and their costs.
- e. **Total Expenditure (gross):** This is the sum of the following four categories; Teaching Staff, Education Support Staff, Other Employees and Running Expenses (CFR codes E01 to E32 excluding code E30).
- f. **Income:** This is income generated by a school (rather than the funding received through central Government and local authorities) and covers CFR codes I07 to I13 plus I17 which includes, for example, income generated from facilities, services, catering, parental contributions towards school visits and donations. It also includes receipts from insurance claims.
- g. **Net Current Expenditure:** This is the total expenditure (gross) minus the income generated by schools.
- h. **Funding:** There are several CFR codes which identify school funding streams – the

statistics for which are included in Table 2. The funding codes are I01 to I06 plus I14 to I16.

- i. **Capital Expenditure from Revenue:** Capital expenditure (code E30) is excluded from the calculations for schools total expenditure (gross) and the schools net current expenditure .

Rounding and symbols used

20. All figures in the three tables have been rounded to the nearest one thousand pounds worth of income or expenditure. The totals in the text and in the tables may not always equal the sum of their component parts because of this rounding regime. Similarly, differences quoted in the text may not always be the same as the differences shown in the tables because of rounding. Symbols are used in the tables as follows:

- . not applicable
- .. not available
- nil or negligible

Data quality

21. At the end of the 2010-11 financial year 21,554 local authority maintained schools provided a CFR return. As discussed in paragraphs 5 through 17 the CFR data schools provided passed through several phases of checking and data cleaning including being provided back to schools to re-check and sign-off. Extensive guidance is provided to schools to help them ensure the data they provide is as accurate as possible. **With over 21,000 schools providing detailed data of their expenditure across a wide range of expenditure categories the potential for variation in local accounting practices is high.** The CFR framework and guidance aims to reduce the impact of these local variations by collecting data in as consistent a format possible, and having extensive phases of checking and sign off by schools.

22. As described above, the CFR data is checked whilst in school software systems and again when it is loaded into the COLLECT system. Both software systems run a pre-agreed series of validations checks (as set out in the CFR Technical Specification) on the data to aid the submission of accurate data. The CFR 2010-11 data was signed-off for use in statistical outputs with 72 errors and 23 warnings remaining after all the data cleaning work has been completed. Each of these remaining errors and warnings was discussed with the relevant LA contact and either deemed to be acceptable and moved to the “OK error” grouping (9925 data items flagged for checking were resolved in this way) or, where appropriate the data was accepted as an unusual expenditure pattern.

23. The CFR data is also used to populate the Section 251 Outturn collection exercise for the relevant financial year. In practice this data is populated as grouped codes and made available to LAs for checking with their schools. When correcting data (where appropriate) the data can be resubmitted either via the Outturn or the CFR collections. This has the potential for the school expenditure data to become out of sync, however, after checking only 1.5% of schools data had some differences between their CFR and Outturn in 2009-10. The impact on the total expenditure on teaching staff is very small with the CFR 2009-10 expenditure on teaching staff being 99.9% of the total expenditure on teaching staff derived from the 2009-10 Outturn.

LIST OF TABLES

- Table 1 School Income and Expenditure statistics for Local Authority Maintained Schools in England by Phase of Education: England 2010-11.
- Table 2 Detailed School Income and Expenditure statistics for Local Authority Maintained Schools in England by Phase of Education: England 2010-11.

Additional Table

- Table 3 School Income and Expenditure statistics for Local Authority Maintained Schools in England by Phase of Education: Local Authority and Region 2010-11. Table 3 has been split into four parts (Tables 3a to 3d) to show the different school phases (nursery, primary, secondary and special) separately and to make the statistics easier to view.

Queries

Enquiries about the figures contained in this press release should be addressed to:

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S1 2FJ
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Email: neil.ross@education.gsi.gov.uk

Press enquiries should be made to the Department's Press Office at:

Press Office News Desk
Department for Education
Sanctuary Buildings
Great Smith Street
LONDON
SW1P 3BT
Telephone Number: 020 7925 6789

Table 1: School Income and Expenditure Statistics for Local Authority Maintained Schools in England by Phase of Education: England 2010-11¹

Coverage: England²

Year: 2009-10 and 2010-11³

	Permanent and supply staff ⁴	Education support staff	Other Employees	Running Expenses	Total expenditure	Income (generated by schools)	Net current expenditure					
						Total expenditure less income	£000s					
SCHOOLS BUDGET 2010-11												
SPENDING BY SCHOOLS												
Nursery schools ⁵	71,603	66,029	34,395	91,760	263,787	46,273	217,514					
Primary Schools	8,709,459	2,802,460	1,840,600	3,743,420	17,095,939	1,036,773	16,059,166					
Secondary Schools	9,273,799	1,619,202	1,793,602	3,794,464	16,481,067	1,112,333	15,368,734					
Special Schools	789,337	563,365	221,204	358,247	1,932,155	106,890	1,825,264					
TOTAL SCHOOL SPENDING (Excluding CERA)⁶	18,844,199	5,051,057	3,889,801	7,987,891	35,772,948	2,302,270	33,470,679					
SCHOOLS BUDGET 2009-10												
SPENDING BY SCHOOLS												
Nursery schools ⁵	69,789	64,641	30,894	83,403	248,726	41,728	206,998					
Primary Schools	8,450,042	2,692,433	1,782,523	3,526,383	16,451,381	960,984	15,490,398					
Secondary Schools	9,426,674	1,633,066	1,863,214	3,854,788	16,777,742	1,141,813	15,635,929					
Special Schools	762,870	542,826	210,041	340,389	1,856,126	100,903	1,755,224					
TOTAL SCHOOL SPENDING (Excluding CERA)⁶	18,709,375	4,932,966	3,886,672	7,804,964	35,333,976	2,245,427	33,088,549					
CHANGE IN SCHOOLS EXPENDITURE BETWEEN 2009-10 AND 2010-11												
SPENDING BY SCHOOLS												
Nursery schools ⁵	1,815	1,388	3,501	8,357	15,061	4,545	10,516					
Primary Schools	259,417	110,027	58,077	217,037	644,558	75,790	568,768					
Secondary Schools	(152,875)	(13,863)	(69,613)	(60,324)	(296,675)	(29,480)	(267,195)					
Special Schools	26,467	20,539	11,164	17,858	76,028	5,987	70,041					
TOTAL SCHOOL SPENDING (Excluding CERA)⁶	134,824	118,090	3,130	182,928	438,972	56,842	382,130					

Source: Consistent Financial Reporting 2010-11 and CFR 2009-10 as published in the S251 Outturn Official Statistics

1. The derivation of each income and expenditure category is described in paragraph 19 of the Technical Notes in the Statistical First Release.

2. CFR data is provided by local authority maintained schools only. Academy schools do not provide CFR data. Therefore, in particular, the figures for secondary school spending are affected by the numbers of secondary schools converting to Academy status.

3. Cash terms figures as reported by schools.

4. Includes the costs for permanent and supply staff (E01 and E02 from Table 2) and excludes supply teacher insurance (E10) and agency supply teacher costs (E26) which are included in the other employee costs and running expenses categories respectively.

5. The data for nursery schools does not include all nursery provision. In particular it does not include private sector, voluntary and independent nursery providers.

6. CERA is the Capital Expenditure from Revenue

Table 2: Detailed School Income and Expenditure Statistics for Local Authority Maintained Schools in England by Phase of Education¹

Coverage: England²

Year: 2009-10 and 2010-11³

	2010-11				
	Nursery Schools ⁴ £000s	Primary Schools £000s	Secondary Schools £000s	Special Schools £000s	Total £000s
EXPENDITURE ON SCHOOL STAFF					
Teaching staff (E01)	69,639	8,419,838	9,169,020	771,614	18,430,111
Supply teaching staff (E02)	1,964	289,621	104,779	17,724	414,088
TOTAL PERMANENT & SUPPLY STAFF COSTS	71,603	8,709,459	9,273,799	789,337	18,844,199
EDUCATION SUPPORT STAFF (E03)	66,029	2,802,460	1,619,202	563,365	5,051,057
OTHER EMPLOYEE COSTS					
Premises staff (E04)	5,156	407,133	365,246	41,669	819,204
Administrative & clerical staff (E05)	14,995	753,513	1,021,881	89,343	1,879,732
Catering Staff (E06)	992	43,189	92,410	9,146	145,737
Cost of other staff (E07)	8,109	357,721	119,285	42,521	527,635
Indirect employee expenses (E08)	1,491	52,498	80,010	11,788	145,787
Development and training (E09)	1,901	86,086	71,834	13,059	172,880
Supply teacher insurance (E10)	1,064	110,671	30,345	9,467	151,547
Staff related insurance (E11)	688	29,790	12,591	4,211	47,280
TOTAL OTHER EMPLOYEE COSTS	34,395	1,840,600	1,793,602	221,204	3,889,801
RUNNING EXPENSES					
Building maintenance and improvement (E12)	7,646	353,023	284,889	43,643	689,201
Grounds maintenance and improvement (E13)	924	63,453	44,477	4,869	113,723
Cleaning and caretaking (E14)	3,250	186,954	169,324	17,581	377,108
Water and sewerage (E15)	639	63,489	43,161	5,059	112,348
Energy (E16)	2,391	230,576	248,532	25,159	506,658
Rates (E17)	2,535	184,607	192,193	557	379,892
Other occupation costs (E18)	1,930	80,578	103,496	15,371	201,376
Learning resources (not ICT) (E19)	7,155	650,160	755,619	70,104	1,483,039
ICT learning resources (E20)	1,471	202,351	219,124	18,219	441,165
Examination fees (E21)	1	83	328,461	2,638	331,183
Administrative supplies (E22)	3,533	186,053	236,096	21,495	447,177
Other insurance premiums (E23)	611	80,442	74,304	5,853	161,209
Special facilities (E24)	841	62,143	153,226	8,982	225,192
Catering supplies (E25)	3,466	420,889	248,704	23,913	696,972
Agency supply teaching staff (E26)	3,235	264,151	187,192	28,476	483,055
Bought-in professional services - curriculum (E27)	3,223	211,705	211,285	30,735	456,948
Bought-in professional services - other (E28)	6,107	329,244	240,226	30,926	606,504
Loan interest (E29)	14	792	2,862	202	3,870
Community focused extended school staff (E31)	33,509	120,880	26,856	3,318	184,564
Community focused extended school costs (E32)	9,278	51,847	24,435	1,145	86,706
TOTAL RUNNING EXPENSES	91,760	3,743,420	3,794,464	358,247	7,987,891
TOTAL GROSS EXPENDITURE	263,787	17,095,939	16,481,067	1,932,155	35,772,948
FUNDING					
Funds delegated by the LA (I01)	147,875	12,444,276	10,318,535	1,606,316	24,517,002
Funding for sixth form students (I02)	74	2,584	1,918,412	16,875	1,937,945
SEN funding (Not for special schools) (I03)	10,605	1,491,143	1,074,583	82,842	2,659,173
Funding for minority ethnic pupils (I04)	2,575	132,820	54,178	4,675	194,248
Standards Fund (I05)	19,543	1,156,918	1,349,462	80,079	2,606,001
Other government grants (I06)	4,373	71,388	135,974	9,123	220,858
School Standards Grant (SSG) pupil focused (I14)	8,328	804,051	637,601	46,206	1,496,185
Pupil focused extended school funding and/or grants (I15)	1,691	78,439	52,547	5,406	138,083
Community focused extended school funding and/or grants (I16)	28,835	111,087	27,937	2,625	170,484
TOTAL FUNDING	223,898	16,292,705	15,569,228	1,854,149	33,939,980
INCOME					
Other grants and payments (I07)	5,636	146,092	230,776	23,456	405,960
Income from facilities and services (I08)	21,335	316,231	423,905	48,133	809,603
Income from catering (I09)	785	160,507	168,322	4,175	333,790
Receipts from supply teacher insurance claims (I10)	765	84,236	24,482	9,081	118,564
Receipts from other insurance claims (I11)	601	24,655	10,290	4,869	40,415
Income from contributions to visits etc. (I12)	964	106,942	114,239	1,947	224,092
Community focused extended school facilities income (I17)	14,626	65,258	26,240	2,466	108,590
Total income NOT including donations and/or voluntary funds	44,713	903,921	998,254	94,127	2,041,014
Donations and/or voluntary funds (I13)	1,560	132,852	114,079	12,763	261,255
TOTAL INCOME INCLUDING DONATIONS AND/OR VOLUNTARY FUNDS	46,273	1,036,773	1,112,333	106,890	2,302,270
SCHOOLS NET CURRENT EXPENDITURE	217,514	16,059,166	15,368,734	1,825,264	33,470,679
Capital Expenditure from Revenue - CERA (E30) (Schools)	1,801	67,759	88,024	13,264	170,847

Source: Consistent Financial Reporting 2010-11 and CFR 2009-10 as published in the S251 Outturn Official Statistics

1. The derivation of each income and expenditure category is described in paragraph 19 of the Technical Notes in the Statistical First Release.

2. CFR data is provided by local authority maintained schools only. Academy schools do not provide CFR data. Therefore, in particular, the figures for secondary school spending are affected by the numbers of secondary schools converting to Academy status.

3. Cash terms figures as reported by schools.

4. The data for nursery schools does not include all nursery provision. In particular it does not include private sector, voluntary and independent nursery providers.

Table 2: Detailed School Income and Expenditure Statistics for Local Authority Maintained Schools in England by Phase of Education¹

Coverage: England²

Year: 2009-10 and 2010-11³

	2009-10				
	Nursery Schools ⁴ £000s	Primary Schools £000s	Secondary Schools £000s	Special Schools £000s	Total £000s
EXPENDITURE ON SCHOOL STAFF					
Teaching staff (E01)	67,678	8,163,832	9,325,361	744,611	18,301,482
Supply teaching staff (E02)	2,111	286,210	101,314	18,259	407,893
TOTAL PERMANENT & SUPPLY STAFF COSTS	69,789	8,450,042	9,426,674	762,870	18,709,375
EDUCATION SUPPORT STAFF (E03)	64,641	2,692,433	1,633,066	542,826	4,932,966
OTHER EMPLOYEE COSTS					
Premises staff (E04)	5,148	403,005	384,252	40,666	833,071
Administrative & clerical staff (E05)	13,393	724,468	1,054,235	84,099	1,876,196
Catering Staff (E06)	798	39,186	94,433	8,993	143,410
Cost of other staff (E07)	6,863	340,621	119,915	38,772	506,171
Indirect employee expenses (E08)	1,096	47,346	84,622	10,335	143,399
Development and training (E09)	1,818	86,927	80,209	13,166	182,120
Supply teacher insurance (E10)	1,117	110,756	32,359	9,792	154,024
Staff related insurance (E11)	661	30,214	13,188	4,218	48,281
TOTAL OTHER EMPLOYEE COSTS	30,894	1,782,523	1,863,214	210,041	3,886,672
RUNNING EXPENSES					
Building maintenance and improvement (E12)	6,363	332,622	298,553	40,059	677,596
Grounds maintenance and improvement (E13)	1,084	62,075	47,703	4,899	115,762
Cleaning and caretaking (E14)	3,235	179,780	172,541	16,496	372,052
Water and sewerage (E15)	607	60,793	44,700	4,810	110,911
Energy (E16)	2,505	241,576	271,893	25,936	541,910
Rates (E17)	2,219	176,889	193,799	750	373,657
Other occupation costs (E18)	1,660	74,286	107,907	14,566	198,419
Learning resources (not ICT) (E19)	6,312	608,617	788,521	65,680	1,469,130
ICT learning resources (E20)	1,573	183,659	229,854	17,226	432,312
Examination fees (E21)	1	105	302,635	2,195	304,937
Administrative supplies (E22)	3,625	175,621	245,400	21,681	446,327
Other insurance premiums (E23)	625	79,839	76,248	5,581	162,294
Special facilities (E24)	1,031	51,296	132,066	9,929	194,323
Catering supplies (E25)	3,101	385,395	244,617	21,334	654,446
Agency supply teaching staff (E26)	2,755	249,063	202,570	26,996	481,385
Bought-in professional services - curriculum (E27)	2,927	194,645	215,333	27,746	440,651
Bought-in professional services - other (E28)	5,922	324,145	229,017	30,391	589,476
Loan interest (E29)	10	1,118	3,828	161	5,117
Community focused extended school staff (E31)	29,610	102,903	27,903	2,949	163,365
Community focused extended school costs (E32)	8,237	41,957	19,698	1,003	70,895
TOTAL RUNNING EXPENSES	83,403	3,526,383	3,854,788	340,389	7,804,964
TOTAL GROSS EXPENDITURE	248,726	16,451,381	16,777,742	1,856,126	35,333,976
FUNDING					
Funds delegated by the LA (I01)	143,889	12,048,367	10,524,155	1,531,484	24,247,895
Funding for sixth form students (I02)	0	221	1,925,335	19,024	1,944,579
SEN funding (Not for special schools) (I03)	11,788	1,381,413	1,004,425	78,397	2,476,024
Funding for minority ethnic pupils (I04)	3,316	131,711	56,719	5,980	197,726
Standards Fund (I05)	11,932	987,446	1,321,608	70,154	2,391,139
Other government grants (I06)	3,617	67,056	132,979	8,375	212,028
School Standards Grant (SSG) pupil focused (I14)	7,677	765,656	636,087	44,195	1,453,614
Pupil focused extended school funding and/or grants (I15)	2,444	47,422	34,781	3,216	87,862
Community focused extended school funding and/or grants (I16)	23,820	89,906	24,687	2,693	141,106
TOTAL FUNDING	208,482	15,519,197	15,660,775	1,763,520	33,151,973
INCOME					
Other grants and payments (I07)	4,050	131,361	228,965	21,500	385,876
Income from facilities and services (I08)	18,997	295,667	446,734	46,372	807,770
Income from catering (I09)	803	145,110	164,067	4,015	313,996
Receipts from supply teacher insurance claims (I10)	897	80,900	25,102	8,498	115,397
Receipts from other insurance claims (I11)	568	21,574	9,322	4,262	35,727
Income from contributions to visits etc. (I12)	1,041	99,785	114,126	1,860	216,812
Community focused extended school facilities income (I17)	13,894	56,672	25,108	1,207	96,881
Total income NOT including donations and/or voluntary funds	40,250	831,069	1,013,426	87,714	1,972,459
Donations and/or voluntary funds (I13)	1,478	129,914	128,388	13,189	272,968
TOTAL INCOME INCLUDING DONATIONS AND/OR VOLUNTARY FUNDS	41,728	960,984	1,141,813	100,903	2,245,427
SCHOOLS NET CURRENT EXPENDITURE	206,998	15,490,398	15,635,929	1,755,224	33,088,549
Capital Expenditure from Revenue - CERA (E30) (Schools)	2,095	68,760	89,595	11,601	172,051

Source: Consistent Financiorting 2010-11 and CFR 2009-10 as published in the S251 Outturn Official Statistic.

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