

Annex B: Changes to the unit of resource for higher education in England

1. This annex provides analyses of changes over time to the unit of resource for higher education in England – that is, of the overall income per student to higher education providers through both government grants and students' course fees.
2. These analyses are made in part in response to analysis previously published by the Institute for Fiscal Studies (IFS)¹ that was included in the Independent panel report to the review of post-18 education and funding (Philip Augar report)² but demonstrate a very different outcome for higher education providers. There are two separate analyses:
 - a. The first calculates the unit of resource for home and EU students at higher education institutions previously funded by the Higher Education Funding Council for England (HEFCE) derived primarily from providers' finance and student data returns for the academic years 1994-95 to 2017-18. This provides an alternative perspective to that presented in Figure 3.1 of the Philip Augar report, which was drawn from Figure 5.1 of the IFS's 2018 report³.
 - b. The second calculates the unit of resource by price group⁴ for HEFCE-fundable students at providers funded by HEFCE. This provides an alternative perspective to that presented in Figure 3.6 of the Philip Augar report, which was drawn from Table 4.1 of the IFS's 2017 report.
3. In addition, this annex includes a comparison of expenditure by higher education institutions previously funded by HEFCE against recurrent resource received. This is based on 2015-16 finance data at 2018-19 prices compared with 2018-19 OfS grants and fees.

Comparing costs in real terms

4. To compare costs over time, it is necessary to adjust for increases that arise from inflation. There are many different measures of inflation, but it is common practice for government finance purposes to use the Gross Domestic Product (GDP) deflator⁵ for this purpose. However, this analysis instead uses the Retail Prices Index All Items Excluding Mortgage Interest Repayments (RPIx). **Table B1** provides a comparison of the two measures for recent academic years.

¹ 'Higher Education funding in England: past, present and options for the future', Institute for Fiscal Studies, July 2017, available at: www.ifs.org.uk/uploads/publications/bns/BN211.pdf ['the IFS's 2017 report'] and '2018 Annual Report on Education Spending in England', Institute for Fiscal Studies, September 2018, available at: <https://www.ifs.org.uk/uploads/publications/comms/R150.pdf> ['the IFS's 2018 report']

² www.gov.uk/government/publications/post-18-review-of-education-and-funding-independent-panel-report. Figures 3.1 (page 66) and 3.6 (page 71)

³ Figure 5.1 of the IFS's 2018 report re-presented Figure 4.1 of the IFS's 2017 report, but correcting for some errors in the latter, which had, in particular, omitted fees paid by the Local Education Authorities prior to 1998-99. It was the encouragement of 'fees-only' recruitment that fuelled higher education expansion in the late 1980s and early 1990s and drove down the unit of resource.

⁴ Price groups are grouping of academic subjects that show broadly similar costs for teaching. They are a categorisation used in HEFCE's funding method.

⁵ Information on the GDP deflator is available at: www.gov.uk/government/collections/gdp-deflators-at-market-prices-and-money-gdp.

5. Growth in GDP reflects both growth in the economy and price changes (inflation) and therefore can diverge from measures solely of price inflation at times when the economy is weak, but inflation is high (as Table B1 shows in the years immediately following the financial crisis of 2007-2008). For this analysis, our concern is the resources available to higher education providers to support their teaching costs and therefore a measure of price inflation is appropriate⁶. RPIx is the government's measure (set out in legislation⁷) as the one that will maintain the value of regulated course fees in real terms.

Table B1: Comparison of inflation measures: multipliers to express cash figures in 2017-18 academic year prices

Academic year	GDP deflator ⁸	RPIx ⁹
2017-18	1.00	1.00
2016-17	1.02	1.04
2015-16	1.04	1.07
2014-15	1.06	1.08
2013-14	1.07	1.10
2012-13	1.08	1.13
2011-12	1.11	1.16
2010-11	1.12	1.21
2009-10	1.14	1.27
2008-09	1.16	1.32

Unit of resource for HEFCE-funded higher education institutions 1994-95 to 2017-18

6. This analysis calculates the unit of resource for all Home and EU full-time equivalent students (FTEs) primarily using the finance and student data submissions made by HEFCE-funded higher education institutions to the Higher Education Statistics Agency (HESA). The main data sources are:

⁶ The June 2015 report by the independent Student Funding Panel established by Universities UK, available at: www.universitiesuk.ac.uk/policy-and-analysis/reports/Documents/2015/student-funding-panel.pdf reported that the Higher Education Pay and Prices Index (HEPPI) previously produced by Universities UK showed that on average between 2000 and 2010, the increase in institutional non-pay related costs were 1.3 percentage points above the increase in RPIx.

⁷ By The Student Fees (Inflation Index) Regulations 2006, SI 2006/507, available at: www.legislation.gov.uk/uksi/2006/507/made.

⁸ The GDP deflator by academic year (August to July) has been estimated using $\frac{2}{3}$ of the deflator for the financial year (April to March) and $\frac{1}{3}$ of the deflator for the following financial year.

⁹ In this analysis, RPIx by academic year has been calculated using the data and method described in Tables 51a and 51b of the consumer price inflation tables published by the Office for National Statistics at: www.ons.gov.uk/economy/inflationandpriceindices/datasets/consumerpriceinflation/current (release date 17 April 2019).

Income

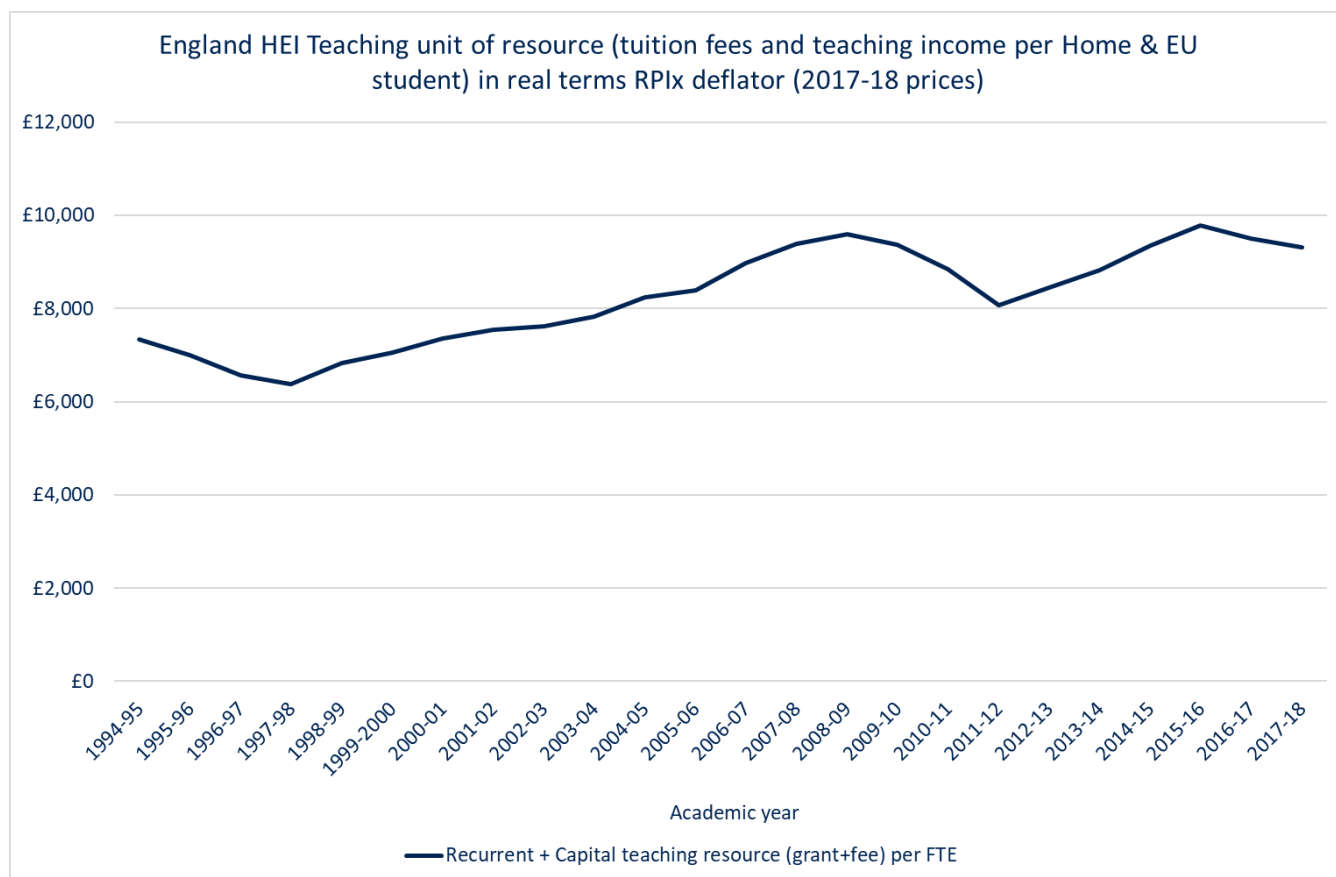
- a. HESA Finance Record Tables 6b or 7: Funding body grants: Recurrent (Teaching) and a proportion attributable to teaching-related activities of Recurrent (Other). This excludes HEFCE recurrent grants for research and grants from the Skills Funding Agency for further education teaching, but includes teaching and other grants from HEFCE (including teaching-related non-formula funding), and grants from other funding bodies such as the National College for Teaching and Leadership (NCTL) and its predecessor bodies and from the devolved administrations in Scotland, Wales and Northern Ireland for taught Open University students.
- b. HESA Finance Record Tables 6 or 6a: HE Course fees for Home and EU domicile students. This includes fees for all modes (full-time and part-time) and levels (undergraduate, postgraduate taught and postgraduate research), irrespective of source of income. This includes fees paid by local education authorities, the Student Loans Company and NHS bursaries. It is necessary to include postgraduate research students in this so as to provide a consistent time series for the period from 1994-95 (fees for postgraduate students were not separated between teaching and research until the finance data return for academic year 2008-09).
- c. Total capital grants for teaching notified to HEFCE in its government grant letters¹⁰. The finance returns are not suitable for this, because (for most of the period) they report the income that has been capitalised in a year, rather than the income received.
- d. The analysis shows the gross unit of resource through grant and fees. It is important to note, however, that not all of this is available to support course costs at providers. In particular, expenditure on student bursaries and access measures, including those which providers committed through their access agreements with the former Office for Fair Access, is money that was not available to providers to spend on the delivery of teaching to students.

Student numbers

- e. The unit of resource is calculated by dividing the income identified above by the total Home & EU student numbers across all modes and levels, taken from the HESA student record, irrespective of their funding source. This population is consistent with the tuition fee income that is counted.

7. **Figure B1** shows how this unit of resource has changed over time.

¹⁰ Most of these are available from:
<https://webarchive.nationalarchives.gov.uk/20180405121813/http://www.hefce.ac.uk/funding/govletter/>.

Figure B1: Unit of resource for Home & EU students at HEFCE-funded institutions

Commentary on the change to the unit of resource for HEFCE-funded higher education institutions

8. The period covered by this analysis is limited by the availability of a consistent time series: 1994-95 was the first academic year of the HESA finance record. It is worth noting, however, that the period up to 1994-95 had seen very significant cuts to the unit of resource¹¹ and therefore the starting point of 1994-95 should not be interpreted as representing a desired or sustainable level.
9. The very significant cuts to the unit of resource began to be reversed as a result of measures taken following publication of the Dearing report in 1997, but the improvement was gradual. While tuition fees of £1,000 became payable by successive entry cohorts of full-time

¹¹ See Figure 1.4 of the June 2015 report by the independent Student Funding Panel established by Universities UK, available at: www.universitiesuk.ac.uk/policy-and-analysis/reports/Documents/2015/student-funding-panel.pdf. The report explains that 'between 1989-90 and 1997-98, higher education institutions experienced a period of 'unsustainable growth' when the unit of resource declined by just over 30% in real terms. This trend reversed from 1999-2000 onwards with the introduction in England of private regulated fees and new capital grants for universities.' 'Higher Education in the learning society' (the Dearing Report) reported in 1997 that there had been a reduction to the unit of resource for higher education of over 40 per cent since 1976 (<http://www.educationengland.org.uk/documents/dearing1997/dearing1997.html#17>). Finally, the 2003 government White Paper 'The Future of Higher Education' (<https://webarchive.nationalarchives.gov.uk/20031220224354/http://www.dfes.gov.uk/hegateway/hereform/index.cfm>) reported that funding per student fell 36 per cent between 1989 and 1997.

undergraduates from 1998-99, this in itself did not bring an immediate increase in income, because it was part of a re-balancing of finance between fees and HEFCE grant – indeed, HEFCE provided £198 million in 1998-99 to higher education providers to compensate them for changes in the level of fees received by institutions from LEAs and individual students in 1998-99¹².

10. There was a steeper increase in the unit of resource from 2006-07 as variable student tuition fees of up to £3,000 were introduced for full-time undergraduates and this came with a government pledge that the increased fee income would be additional (rather than balanced by a cut to HEFCE grant). The benefits of this extra fee income were phased in with successive entry cohorts, but these increases did not apply to postgraduate or part-time students (other than those on initial teacher training courses). This increase in the unit of resource was short-lived and had been lost entirely by 2011-12. Significant cuts were made to HEFCE grants between 2009-10 and 2011-12, including a £477 million cut to teaching capital grants¹³ and repeated cuts to recurrent grants¹⁴. In addition, there was a peak in recruitment in 2011-12 as students sought to enter higher education before the higher tuition fees of up to £9,000 were introduced from 2012-13. This increase in student numbers was a further factor in the cut to the unit of resource in 2011-12.
11. By 2011-12, the unit of resource was less in real-terms than the level that had applied for 2004-05 (the legislation introducing variable fees of up to £3,000 for full-time undergraduates was made in July 2004). The cut between 2008-09 and 2011-12 was approximately 16 per cent in real terms.
12. The unit of resource improved again as higher tuition fees were introduced from 2012-13, but as before, this benefit was phased in with successive entry cohorts. It was not until 2015-16 that the unit of resource reached a local maximum, by which time the large majority of undergraduate students were subject to the 2012 fee regime. This finally restored the unit of resource to a level similar (slightly higher) in real terms to that for 2008-09.
13. Since 2015-16, the unit of resource has continued to decline. The regulated tuition fee limit has been increased for inflation in only one year (2017-18) since 2012-13, while there have been

¹² See 'Recurrent grants for 1998-99', HEFCE 09/98

(https://webarchive.nationalarchives.gov.uk/20081203022432/http://www.hefce.ac.uk/pubs/hefce/1998/98_09.htm).

¹³ The grant letter to HEFCE of 22 December 2009 showed teaching capital funding for financial year 2009-10 of £572 million; the grant letter of 20 December 2010 showed teaching capital funding for financial year 2011-12 of £95 million.

¹⁴ Details of these cuts can be founded in:

- For 2009-10, HEFCE news item of 13 May 2009 (<https://webarchive.nationalarchives.gov.uk/20120119010930/http://www.hefce.ac.uk/news/hefce/2009/budgetres.htm>).
- For 2010-11, HEFCE Circular letter 02/2010 (https://webarchive.nationalarchives.gov.uk/20120118182840/http://www.hefce.ac.uk/pubs/circlets/2010/cl02_10/), with further cuts in HEFCE Circular letter 14/2010 (https://webarchive.nationalarchives.gov.uk/20120118175017/http://www.hefce.ac.uk/pubs/circlets/2010/cl14_10/) and further cuts in HEFCE Circular 05/2011 (https://webarchive.nationalarchives.gov.uk/20120118172436/http://www.hefce.ac.uk/pubs/circlets/2011/cl05_11/).
- For 2011-12, HEFCE Circular letter 05/2011 (https://webarchive.nationalarchives.gov.uk/20120118172436/http://www.hefce.ac.uk/pubs/circlets/2011/cl05_11/).

significant further cuts to HEFCE and OfS teaching grants¹⁵. The reduction to the unit of resource between 2015-16 and 2017-18 has been just under 5 per cent.

14. This analysis shows a different picture to that presented in Figure 5.1 of the 2018 IFS report (Figure 3.1 of the Philip Augar report). The main reasons for differences between the two analyses are:
- a. The IFS analysis looks to calculate a unit of resource for all years of an undergraduate degree starting in a particular year. Our analysis calculates an average resource for all students studying in an academic year, reflecting providers' experience of how changes to higher education finance arrangements were phased in with successive entry cohorts.
 - b. The IFS analysis is primarily concerned with resource for a full-time undergraduate degree supported through HEFCE grants and fees and therefore does not present the overall picture for providers, reflecting other funding sources (such as for students on teacher training programmes or supported through NHS bursaries) and postgraduate fees. We understand that it does not include all HEFCE teaching-related funding, most notably capital grants, which had been provided at a much higher level in the years immediately prior to 2011-12.
 - c. The IFS has used the GDP deflator to express prices in real terms, rather than RPIx (the government's measure that will maintain the value of regulated course fees in real terms).

Unit of resource by price group for HEFCE-funded students

15. The previous analysis has looked at the overall unit of resource in relation to all Home & EU students derived from the finance returns of HEFCE-funded higher education institutions. However, that approach does not lend itself to understanding how the unit of resource has changed for different subject areas, because the finance data is not disaggregated in a way that allows it. A different approach is therefore needed.
16. This second piece of analysis calculates the unit of resource per FTE for selected years in respect of HEFCE-funded undergraduate students at both higher education institutions and further education and sixth-form colleges. The years selected are 2009-10, 2010-11, 2011-12 and 2016-17: the last year was chosen as representing a broadly 'steady-state' position following the introduction of higher fees in 2012-13; the first three years were chosen as points of comparison with the previous finance arrangements, so as to avoid comparing against a single unrepresentative year (as the previous analysis demonstrates, 2011-12 was a local minimum for the unit of resource, following substantial cuts to grants). These years also enable

¹⁵ The 2015 Spending Review and Autumn Statement announced a net reduction to teaching grant in cash terms of £120 million between 2015-16 and 2019-20 financial years (<https://webarchive.nationalarchives.gov.uk/20160817152026/https://www.gov.uk/government/news/department-for-business-innovation-and-skills-settlement-at-the-spending-review-2015>). This reduction was after consolidating a reduction of £150 million that was implemented for 2015-16 (<https://webarchive.nationalarchives.gov.uk/20160106204415/http://www.hefce.ac.uk/news/newsarchive/2015/Name,104720,en.html>). Within the reduced total, the settlement implemented a transfer of funding responsibility for certain courses in nursing, midwifery and allied health professions, which was expected to require an additional £80 million by 2019-20.

comparison against the analysis in Table 4.1 of the IFS's 2017 Report (Figure 3.6 of the Philip Augar report).

17. Instead of using providers' finance returns, this analysis uses the grants announced for each year by HEFCE, together with the student numbers reported by providers for the same years in their individualised student returns to HESA and (by further education and sixth form colleges) on the Individualised Learner Record (ILR). This is a different population of students at a different group of providers¹⁶ compared with our first analysis, and therefore some differences in calculation outcomes are to be expected, but the trend is in keeping with that observed in the previous analysis. The main data sources are:

Income

- a. All HEFCE grants other than those attributable to research. This includes the small proportion of funding for knowledge exchange activities that is provided from teaching grant. Where necessary, grants have been prorated to relevant categories of taught (undergraduate and postgraduate) student FTEs, reflecting the activities that the grants may support, but only grants attributable to undergraduate FTEs have then been counted.
- b. The analysis shows the gross unit of resource, with no adjustment for providers' expenditure on student bursaries and access measures, including that committed through their access agreements with the former Office for Fair Access. As such, this will overstate the money that is available to providers to spend on the delivery of teaching to students.
- c. Fee income per student is taken from the previous analysis (that is, reflecting HEFCE-funded higher education institutions' fee income per Home & EU undergraduate student, for all modes of study). This includes fees for those not fundable by HEFCE, such as those funded through NHS bursaries. Because this fee information is taken from finance returns, it is not possible to calculate an average fee by price group. In practice, the average fee for price group C2 is likely to be lower than the overall average, because price group C2 includes sandwich years out and modern languages¹⁷. This would imply a slightly higher average fee for other price groups.

Student numbers

- d. Student numbers are taken from HESA and ILR data for the years for which funding is provided, using an FTE measure that counts all HEFCE-fundable undergraduate students.

¹⁶ The main differences in population and providers is that this second analysis also includes further education and sixth form colleges; but it excludes postgraduate students and other students that are not fundable by HEFCE, such as those fundable by the NHS or the National College for Teaching and Leadership (and its predecessors) and non-exempt students aiming for an equivalent or lower qualification (ELQ). There may also be some differences arising from how and when students are counted for funding purposes (for this second analysis) compared with how their activity is reported by academic year in HESA and ILR returns (for the previous analysis); and from how providers have reported and categorised their grant income in their annual finance returns.

¹⁷ Regulated fee caps for a sandwich year out are 20 per cent per head (40 per cent per FTE) of a standard full-time year; regulated fee caps for a full-time study year abroad (such as under the Erasmus+ programme) are 15 per cent of a standard full-time year.

This ensures consistency between the funding provided and the activity of students supported with that funding¹⁸.

18. **Table B2** shows how the unit of resource for different price groups compares between 2016-17 and for each of the three years immediately preceding the 2012 higher education finance changes.

Table B2: Unit of resource (£) by price group for HEFCE-funded taught undergraduates (real-terms at 2016-17 academic year prices using RPIx)

Price group		2016-17	2011-12	2010-11	2009-10
A	HEFCE funding	£10,950	£15,063	£17,223	£18,990
	Fees	£8,170	£3,778	£3,779	£3,788
	Total	£19,120	£18,841	£21,002	£22,777
	Change by 2016-17		1%	-9%	-16%
B	HEFCE funding	£2,396	£6,223	£7,351	£8,366
	Fees	£8,170	£3,778	£3,779	£3,788
	Total	£10,566	£10,001	£11,130	£12,154
	Change by 2016-17		6%	-5%	-13%
C1	HEFCE funding	£1,138	£4,718	£5,671	£6,550
	Fees	£8,170	£3,778	£3,779	£3,788
	Total	£9,308	£8,496	£9,449	£10,338
	Change by 2016-17		10%	-1%	-10%
C2	HEFCE funding	£886	£4,718	£5,671	£6,550
	Fees	£8,170	£3,778	£3,779	£3,788
	Total	£9,057	£8,496	£9,449	£10,338
	Change by 2016-17		7%	-4%	-12%
D	HEFCE funding	£886	£3,547	£4,363	£5,172
	Fees	£8,170	£3,778	£3,779	£3,788
	Total	£9,057	£7,325	£8,142	£8,960
	Change by 2016-17		24%	11%	1%

Commentary on the change to the unit of resource by price group for HEFCE-funded undergraduates

19. The analysis shows the variation in outcomes for different subject groupings arising from the shift from HEFCE grants to student fees that was introduced in 2012-13. Any benefits from

¹⁸ This differs from the student numbers used to calculate grants in two main ways: HEFCE funding allocations for the years considered had been informed by the student numbers reported by providers in the preceding academic year; and, for policy reasons, HEFCE chose not to count for funding purposes students who did not complete their year of study (see: <https://webarchive.nationalarchives.gov.uk/20120119010921/http://www.hefce.ac.uk/news/hefce/2009/completion.htm>).

higher fees (assuming fees do not vary by subject) will be skewed more towards lower cost subjects, because course fees provide a much greater proportion of overall income for them.

20. However, Table B2 shows much lower benefits than those presented in Table 4.1 of the IFS's 2017 Report (Figure 3.6 of the Philip Augar report). The main reasons for differences between the two analyses are:

- a. The IFS analysis includes only one element of HEFCE grant (the 'mainstream' funding, or, for 2016-17, funding for high-cost subjects). Our analysis includes other elements of recurrent and capital funding attributable to teaching activities. These other elements have also experienced substantial cuts.
- b. The IFS analysis assumes providers charge the maximum fee available for full-time undergraduates. Our analysis uses the average fee charged for all Home and EU undergraduates, reflecting, for example, the variation in fees chargeable per FTE for different categories of undergraduate student (such as those on a sandwich year out, an overseas study year or studying part-time).
- c. The IFS has used the GDP deflator to express prices in real terms, rather than RPIx (the government's measure that will maintain the value of regulated course fees in real terms).

Comparison of expenditure against income for HEFCE-funded higher education institutions

21. Changes to the unit of resource over time do not, in themselves, tell us what the 'right' or sustainable level of resource per student should be, either overall or for particular subject groups. Data submitted to the transparent approach to costing for teaching (TRAC(T))¹⁹ can be used to compare costs of different subjects against the resources available and the Department for Education has published analysis that does so by academic cost centre²⁰. TRAC(T) Figure 1 of that report, reproduced as Figure B2 below, shows that, on average, most cost centres are in deficit²¹. In fact, the position is slightly worse than the graph presents:

'In reality, the gap between the average cost of provision and funding per FTE [full-time equivalent] student is likely to be greater than shown in Figure 1. This is because the average fee per FTE figure used here (which is taken from the former Office for Fair Access

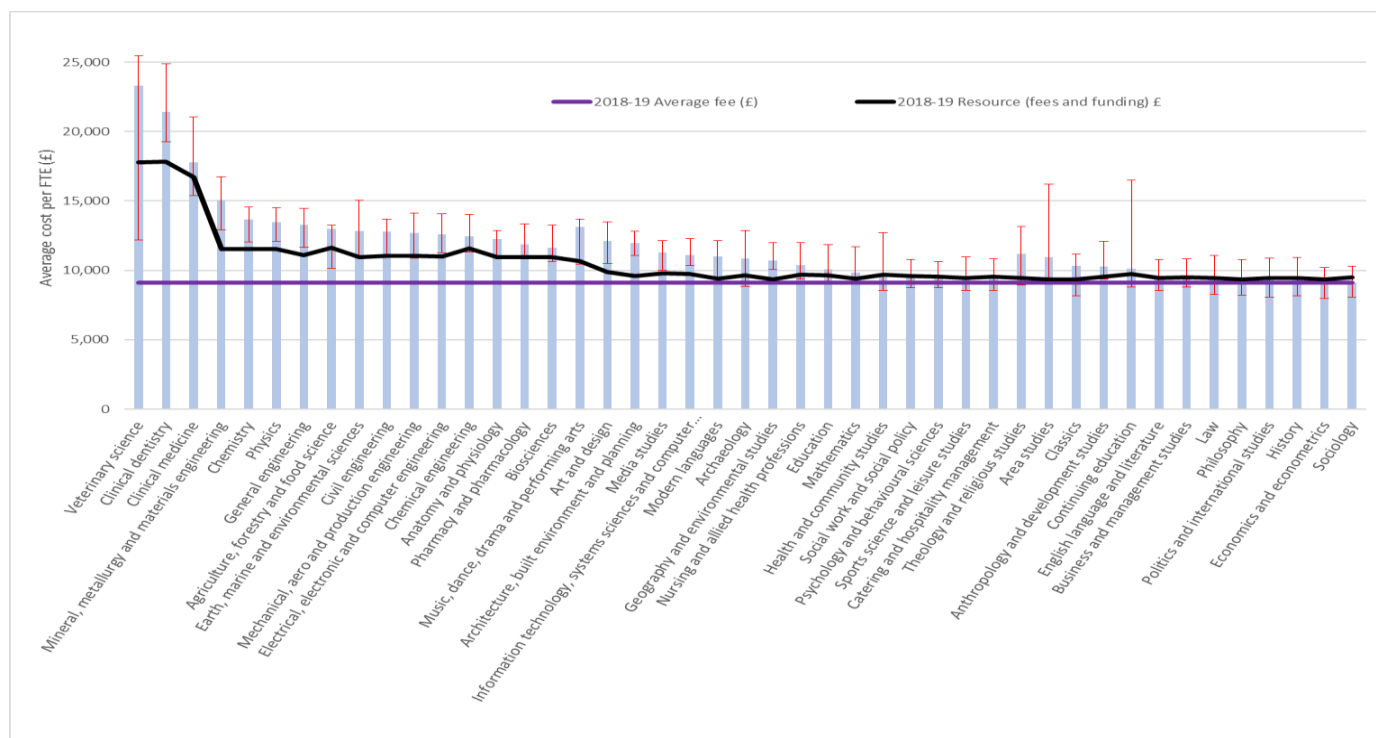
¹⁹ TRAC is an activity-based costing system, introduced across the UK higher education sector in 1999 as a government accountability requirement and to support institutional management through better understanding of costs within providers. It is a process of taking institutional expenditure information from consolidated financial statements, adding a margin for sustainability and investment (MSI) to represent the full 'sustainable' cost of delivery, and then applying cost drivers to allocate these costs to academic departments and to specific activities. The MSI reflects that all businesses need to cover not just the cost of financing but to generate a minimum level of retained surplus for investment, whether that be in capital, innovation or human resources.

²⁰ 'Measuring the cost of provision using Transparent Approach to Costing data, available from: www.gov.uk/government/publications/post-18-review-of-education-and-funding-supporting-statistics. This is based on 2015-16 TRAC(T) data, but with teaching costs expressed in 2018-19 prices using RPIx as the measure of inflation (the government's measure that will maintain the value of regulated course fees in real terms).

²¹ The graph also reveals some of the hazards in comparing costs of ostensibly similar subjects at different providers. For example, the wide interquartile range in costs shown for veterinary science (the first column) reflects that this includes costs of providers that offer expensive clinical courses (training for veterinary surgeons), as well as providers that offer only less costly non-clinical courses (such as animal sciences or veterinary nursing).

(OFFA) data and relates to HEIs for 2018-19²²) will to some extent overstate the average fee received for undergraduate students²³. As a result, both the purple and black line are likely to be lower than as depicted meaning that the proportion of courses which are underfunded may be greater than Figure 1 suggests.'

Figure B2: Estimated average full teaching cost for an OfS funded FTE student in a subject area for 2018/19



22. Similar OfS analysis by price group is shown in **Table B3**. This is also based on 2015-16 TRAC(T) data, expressed at 2018-19 prices using RPIx and compared against 2018-19 recurrent grants. The same caveat about the high assumed average undergraduate fee applies. The comparison includes costs and income relating to allocations that are part of OfS recurrent teaching grants, but does not take account of other teaching-related costs, such as capital grants, teaching elements of Higher Education Innovation Funding and funding provided to support national facilities and regulatory initiatives²⁴.

²² See Table 2 in *Access agreement 2018-19: key statistics and analysis (revised)* published by OFFA. <https://webarchive.nationalarchives.gov.uk/20180511111540/https://www.offa.org.uk/publications/analysis-data-and-progress-reports/>.

²³ The average fee of £9,112 published by OFFA is likely to overstate the average fee for undergraduate (UG) and postgraduate taught (PGT) students that is comparable with the population for the underlying TRAC(T) and funding data because it doesn't taken into account: a) the (lower) fees for sandwich courses and Erasmus/study years abroad; b) possible variation in average fees per FTE for other undergraduate categories such as part-time and short final years of full-time study; and c) average fees for PGT which could be plausibly lower than average fees for UG FTEs.

²⁴ The resource figures by price group differ between Tables B2 and B3 because:

- The tables show data for different years, with Table B2 at 2016-17 prices and B3 at 2018-19 prices.
- Table B3 uses a different fee assumption derived from OFFA data for full-time undergraduates which overstates the average for all undergraduates.
- Table B2 includes other teaching-related HEFCE grants, such as for capital, whereas Table B3 is limited just to those included as part of recurrent teaching grants to providers.

Table B3: Estimated average full teaching cost for an OfS-funded FTE student by price group for 2018/19 (£s)

	A	B	C1	C2	D
2018-19 Fee income	9,112	9,112	9,112	9,112	9,112
2018-19 OfS T grant: high-cost subject funding	10,100	1,515	253	0	0
2018-19 OfS T grant: targeted allocations	1,393	505	603	409	277
2018-19 Total resource	20,605	11,132	9,967	9,521	9,389
Average costs	23,125	12,578	11,939	10,130	9,517
Difference	-2,520	-1,446	-1,971	-608	-128