Adding up the Sums 2:
Comparative Information for Schools
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Comparative Information for Schools

In June 1993, the Audit Commission published a study of schools' management of their finances, *Adding up the Sums*\(^1\) (the main report). This study revealed that head teachers and governors not only lack comparative information on how other schools spend their money and allocate resources, but very much wish to remedy that deficiency. The main report contained a number of exhibits which compared schools. In response to head teachers' and governors' desire for more comparative information, the Audit Commission is publishing *Adding up the Sums* \(^2\) which provides more detail and makes some further comparisons between schools.

Care should be taken when making comparisons. Objective information of this nature only describes the position of a school relative to other schools, it does not explain why it is in that position or indicate whether the school should be in that position. It can be appropriate to be at the top or the bottom of any individual scale, depending on how the school manages its finances and resources overall. Comparative information is a trigger, not a substitute, for detailed management review. There may be positive reasons for one school being different from another.

However, managers generally find comparative information useful when it reveals that the school is in a different position to that which was previously assumed. It can also provide a reference point for decisions about priorities for expenditure or savings. Further, comparative information can guide busy head teachers and governors as to where to focus the limited time which they have to undertake reviews of their schools' management of their finances.

In this volume, the comparisons show in more detail and by reference to the different sizes of school:
- the proportion of the budget allocated to teachers' salary costs
- the pupil:teacher ratio
- the percentage of teachers' time which is non-contact time
- the number of administrators' hours per pupil
- the total number of administrators' hours
- the size of school balances
- income to school voluntary funds
- head teachers' positions on the pay scale
- head teachers' progression up the pay scale
- the number of deputy head teachers and the proportion of head and deputy head teachers' time spent teaching.
- the funds allocated to schools through funding formulae.

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\(^1\) *Adding up the Sums: Schools' Management of their Finances. Audit Commission. HMSO. 1993.*
Each topic is introduced with a brief explanation. These charts should be considered alongside the relevant commentary in the main report.

The sample of schools shown in the chart was visited as part of a national study and is drawn from across England and Wales. Eighty eight local authority and twelve grant maintained schools which took over management of their finances in April 1991 or before were visited. All of these schools therefore had at least two years' experience of managing their own finances. The Audit Commission also appoints external auditors to local authorities, and these auditors will consult with local education authorities on providing similar information about local authority schools at a local level.

Head teachers or governors may wish to compare their school with a sample of schools across a number of charts. This can be done by using the 'pupil number' figure that appears across the bottom of the charts. This identifies each school. Where a school has the same pupil number as another, the schools have been marked as 307a, 307b etc.

The charts show the above information in relation to the number of pupils on roll in each school. Part-time pupils are included, with two part-time pupils being counted as one full-time equivalent pupil.

Schools have been omitted from tables in cases where current information was not available or information is gathered in a format which is not comparable with other schools.

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2 Details of the sample of schools are provided in the main report.
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Proportion of School Budgets Allocated to Teachers' Salary Costs

Charts 1-3 show the proportion of their delegated budgets which schools allocated to teachers' salary costs in 1992/93. These differ because of the decisions which individual schools make about the allocation of resources, because of the levels of experience (and hence of salaries) of teachers in the school and also because individual local authorities delegate different proportions of the general schools budget through the aggregated schools budget. Individual teachers’ salaries are set in accordance with regulations issued by the Secretaries of State for Education and Wales.

For all schools, the proportion of budgets allocated to teachers includes head and deputy head teachers’ salaries. Only teachers whose salaries are paid from school budgets are included.

For local authority schools, the proportion is calculated as a percentage of the total budget over which the schools had control. This includes their delegated budget share for 1992/93, cumulative balances and all other income into the school's own budget over which the school had control. Income to school voluntary funds is not included.

For grant maintained schools, the proportion is calculated as a percentage of their grant and other income as stated on their budget plans, including their cumulative surpluses. However, to enable a fairer comparison between grant maintained schools, grants and provision for capital expenditure and special facility costs have been discounted.

Grant maintained schools and local authority schools cannot be compared in this respect as the budgets of grant maintained schools contain items which do not form part of local authority school budgets and include extra funds which are unlikely to be spent on teachers' salaries.

Paragraphs 12 and 61 of the main report provide additional commentary.
Chart 1

Proportion of budget allocated to teachers' salary costs in local authority primary schools

Number of full-time equivalent pupils on roll in January 1993
Chart 2
Proportion of budget allocated to teachers' salary costs in local authority secondary schools

Number of pupils on roll in January 1993
Chart 3

Proportion of the budget allocated to teachers' salary costs in grant maintained secondary schools

% of 1992/93 budget allocated to teachers' salary costs

Number of pupils on roll in January 1993

- 758
- 421
- 1071
- 596
- 792
- 603
- 844
- 577
- 810
- 451
Charts 4 and 5 show the pupil:teacher ratio in primary and secondary schools.

Only teachers whose salaries are paid from school budgets are included. Teachers working in the school, but whose salaries are paid from local authority budgets, for example budgets for pupils with statements of special educational needs which have not been delegated to schools, are not included.

The number of teachers includes head and deputy head teachers.

Charts 4 and 5 do not indicate class sizes, as schools deploy their teachers in different ways. For example, charts 6 and 7 show how schools differ in the amount of teachers' time spent on activities which do not involve pupil contact and charts 23 to 28 show the different proportions of time which head and deputy head teachers spend teaching.

Paragraphs 8 to 18 and 60 to 61 of the main report provide additional commentary.
Chart 4

The pupil:teacher ratio in local authority primary schools

Number of full-time equivalent pupils on roll in January 1993

Pupils per teacher in January 1993

401+ pupils
301 to 400 pupils
201 to 300 pupils
101 to 200 pupils
50 to 100 pupils
Chart 5
The pupil: teacher ratio in secondary schools

The chart shows the pupil: teacher ratio in secondary schools, categorized by the number of pupils on roll in January 1993. The ratio is depicted for different pupil counts: 901+ pupils, 601 to 900 pupils, and up to 600 pupils. The number of pupils on roll in January 1993 is indicated along the x-axis, and the pupil: teacher ratio is shown along the y-axis.
Percentage Non-Contact Time

In most schools, teachers undertake tasks which do not involve contact with pupils, for example preparing lessons. Time spent on such activities during the school day is called non-contact time and schools can determine how much of teachers' time can be spent in this way. The proportion of teachers' time which is non-contact time is one measure of how schools deploy their resources. It may be helpful to consider the pupil:teacher ratio (Charts 4 and 5) alongside this measure in order to build up a picture of the amount of teacher time spent in contact with pupils.

Charts 6 and 7 relate only to teachers on the main teachers' pay scale. Head and deputy head teachers are considered separately (Charts 23 to 28).

Paragraphs 8 to 18 and 60 to 61 of the main report provide additional commentary.
Chart 6  Average percentage of local authority primary school teachers' time which is non-contact time

Number of full-time equivalent pupils on roll in January 1993
Chart 7

Average percentage of secondary school teachers' time which is non-contact time

Number of pupils on roll in January 1993
Number of Administrators' Hours

Charts 8 to 13 show the number of paid administrators' hours per pupil and in total.

The charts include administrative, secretarial, clerical, financial and bursarial staff paid for from school budgets. They do not include time spent on administration by teachers, deputy head or head teachers.

The total number of administrators' hours is the product of the number of hours worked per week and the number of weeks worked in the 1992/93 financial year.

Grant maintained schools and local authority schools are not directly comparable, as grant maintained schools undertake certain administrative functions which local authority schools do not undertake.

Paragraphs 21 to 26 and 71 of the main report provide additional commentary.
Number of administrators' hours per pupil in local authority primary schools

Chart 8

Number of full-time equivalent pupils on roll in January 1993

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Chart 9

Number of administrators' hours per pupil in local authority secondary schools

Number of pupils on roll in January 1993

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Chart 10

Number of administrators' hours per pupil in grant maintained secondary schools

Number of pupils on roll in January 1993

Number of hours per pupil in 1992-93
Total number of administrators' hours in local authority primary schools

Number of full-time equivalent pupils on roll in January 1993
Chart 13
Total number of administrators' hours in grant maintained secondary schools

Number of pupils on roll in January 1993

Number of hours in 1992/93

- 864
- 1071
- 762
- 758
- 810
- 903
- 421
- 966
- 571
- 508
- 451

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End-of-Year Balances

If locally managed schools have balances of income over expenditure at the end of the financial year they may carry these forward to the next financial year. Schools should not run into deficit at the end of the year, but occasionally this happens. Local authorities generally require schools to make good such deficits from the following year's budget.

Charts 14 to 16 show the size of the cumulative balances held by schools at the end of financial year 1991/92.

Grant maintained and local authority school balances are not directly comparable, as grant maintained school budgets contain items which are not included in local authority school budgets.

Paragraphs 29 to 35 and 64 to 66 of the main report provide additional commentary.

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3 One grant maintained school had a cumulative balance of £284,000, but £142,000 of it was for a specific potential legal liability and that amount has been discounted.
Chart 14: Size of local authority primary school cumulative balances

Number of full-time equivalent pupils on roll in January 1993

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Chart 15  Size of local authority secondary school cumulative balances

Cumulative £ balance for year ended March 1992

901 + pupils  601 to 900 pupils  600 or less pupils

Number of pupils on roll in January 1993
Chart 16  
Size of grant maintained secondary school cumulative balances

Cumulative £ balance for year ended March 1992

Number of pupils on roll in January 1993
Income to Local Authority School Voluntary Funds

Charts 17 and 18 show the income to local authority school voluntary funds for the year 1991/92. These funds are not part of local authority schools' delegated budgets and are accounted for separately.

Grant maintained schools have a different legal status to local authority schools and include these funds in their final accounts. They are included in the end-of-year balances for these schools.

The sample of schools shown in these charts is significantly smaller than in other charts as a number of schools did not have final accounts for school voluntary funds at the time of the study.

Paragraphs 50, 51 and 70 of the main report provide additional commentary.
Chart 17  Income to local authority primary school voluntary funds

Income to voluntary fund for year ended March 1992

- 301 + pupils
- 201 to 300 pupils
- Up to 200 pupils

Number of full-time equivalent pupils on roll in January 1993
Chart 18  Income to local authority secondary school voluntary funds

Number of pupils on roll in January 1993

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Head Teachers' Pay

Since January 1991, school governors have had significant discretion to determine head teachers' pay on appointment and to decide whether to increase existing head teachers' pay by moving them to a higher position on the head teachers' pay scale.

Charts 19 and 20 show the position of head teachers on their pay scale in the academic year 1992/93. Charts 21 and 22 show the movement of head teachers up the pay scale between 1991 and 1993.

Some grant maintained school head teachers reported that they received lump sum payments in addition to the basic pay shown in these charts. In some cases these payments were performance bonuses.
Chart 19

Local authority primary school head teachers' positions on the pay scale

Number of full-time equivalent pupils on roll in January 1993
Chart 20

Secondary school head teachers' positions on the pay scale

Number of pupils on roll in January 1993

Head teacher's point on pay scale 1992/93

901 + pupils

601 to 900 pupils

Up to 600 pupils

Grant maintained schools

Number of pupils on roll in January 1993
Local authority primary school head teachers' progression up the pay scale, 1991-93

Number of full-time equivalent pupils on roll in January 1993
Chart 22
Secondary school head teachers' progression up the pay scale, 1991-93

Number of pupils on roll in January 1993
Number of Deputy Head Teachers and the Proportion of Time Spent Teaching by Head and Deputy Head Teachers

Schools have some discretion over the number of deputy head teachers which they employ and how they deploy their time. Likewise, schools have discretion over the amount of time, if any, which head teachers spend teaching classes.

Charts 23 to 28 show the number of deputy head teachers in each school and the proportion of their time which head and deputy head teachers spend teaching.

To help build up a picture of how schools deploy their teaching resources, it may be helpful to consider this chart in conjunction with the charts on pupil:teacher ratios (Charts 4 and 5) and the charts on the percentage of teachers’ time which is non-contact time (Charts 6 and 7).

Paragraphs 19 to 20 and 62 to 63 of the main report provide additional commentary.
Number of deputy head teachers and proportion of head and deputy head teachers' time spent teaching: local authority primary schools, less than 200 pupils on roll

Chart 23

Number of full-time equivalent pupils on roll in January 1993

percentage of time head teaches
percentage of time deputy teaches (0 = no deputy)
Chart 24

Number of deputy head teachers and proportion of head and deputy head teachers' time spent teaching: local authority primary schools, 201 to 300 pupils on roll.

Number of full-time equivalent pupils on roll in January 1993.
Number of deputy head teachers and proportion of head and deputy head teachers’ time spent teaching: local authority primary schools, 301+ pupils on roll
Chart 26

Number of deputy head teachers and proportion of head and deputy head teachers’ time spent teaching: local authority secondary schools, less than 900 pupils on roll

Number of pupils on roll in January 1993
Number of deputy head teachers and proportion of head and deputy head teachers' time spent teaching: local authority secondary schools, more than 900 pupils on roll
Chart 28: Number of deputy head teachers and proportion of head and deputy head teachers’ time spent teaching: grant maintained secondary schools

Number of pupils on roll in January 1993
Local authority schools each receive a share of their local authority’s schools' budget at the start of the financial year. The size of each school's share is determined by a formula. The main factor in that formula is the number and ages of pupils in the school, but other factors are included. For example, many local authorities include a factor in their formulae which results in schools with larger numbers of pupils with special educational needs receiving additional funding.

Local authorities have some discretion over the composition of their funding formulae and over the size of the total budgets from which individual schools' budgets are drawn. Schools of the same size and with pupils of the same ages but located in different parts of the country may therefore receive different amounts of money. This can also apply to schools within the same local education authority.

Local authorities also have some discretion over the proportion of the schools' budget which they delegate to schools. This also explains some of the differences in funding and the amount of delegated budget per pupil.

Grant maintained schools receive annual grants from the Department for Education or Welsh Office. These are determined by regulations set by the Secretaries of State for Education and Wales. In 1992/93, the size of these grants was related to the funding formulae of the local authorities in which the schools were located. These grants include an element for funding the school to carry out certain tasks which in the case of local authority schools are carried out by local authorities. As a result, the figures for grant per pupil cannot be compared directly with the figures for delegated budget per pupil at local authority schools.

Charts 29 to 31 show the average delegated budget or grant per pupil for financial year 1992/93.

The delegated budgets for local authority schools include only their budget share for 1992/93 as determined by the formula for funding. This is different from the figure for the total school budget (used in Charts 1 to 3) as it does not include cumulative balances or other income.

The grants for grant maintained schools include the annual maintenance grant and all special purpose grants allocated by the Department for Education (there are no Welsh grant maintained schools in this sample) except grants of any kind for capital expenditure. Other government grants, cumulative balances and other income are not included.
Chart 29
Local authority primary schools' delegated budgets, 1992/93

Number of full-time equivalent pupils on roll in January 1993

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Chart 30: Local authority secondary schools' delegated budgets, 1992/93

Number of pupils on roll in January 1993

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Chart 31
Grant maintained schools' annual maintenance and special purpose grants, 1992/93

Number of pupils on roll in January 1993