Adding up the Sums 3

Comparative Information for Schools - 1994

Audit Commission
The Audit Commission

... promotes proper stewardship

of public finances and helps those

responsible for public services

to achieve economy, efficiency

and effectiveness.
Heads and governors can feel isolated whilst managing significant budgets...

- They do not routinely have access to data about similar schools
- and cannot compare their own schools’ managerial performance with others

...so they welcomed Adding Up the Sums...

- an Audit Commission report highlighting best practice
- with a companion volume, Adding Up the Sums 2, containing comparative information for 1992/3
- based on a sample of 100 primary, secondary and GM schools

...which has now been updated

- Adding Up the Sums 3 covers 1993/4
- with some information from 1994/5 budgets
- based on 76 of the original 100 schools

Overall averages remained very similar, though individual schools experienced significant changes...

- and non-contact time for teachers

...with a few clear trends emerging

- schools have appointed cheaper teachers
- there are more classroom assistants
- and more administrative help
- but fewer deputy heads
- end of year balances decreased between March 1993 and March 1994

Commission advice in Adding Up the Sums remains valid

- schools should review administrative procedures
- manage the staff budget more actively and
- decide how to use balances

Heads and governors should use the data in this report to trigger questions about the performance of their own schools
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</tbody>
</table>
Introduction

This report is a follow up to Adding up the Sums: Schools’ Management of their Finances, Audit Commission, HMSO, 1993 (the main report), published in June 1993, and Adding up the Sums 2: Comparative Information for Schools, Audit Commission, HMSO, 1993, the companion volume of comparative information published in September 1993.

The original report identified a need for comparative information which head teachers and governors could use to see how other schools spend their delegated budgets. The existence of this need is evident. On local government topics, Adding up the Sums and Adding up the Sums 2 have been the best selling publications which the Commission has issued since its inception. There have been many requests to update the information from heads and governors, from LEA officers and others with a professional interest in education, from the education press and from other statutory bodies such as the School Teachers’ Review Body.

Adding up the Sums 3 updates the comparative charts contained in the second report and also some of the exhibits published in the main report. As before, care should be taken when making comparisons. Objective information of this nature describes the position of a school relative to other schools; it does not explain why the school is in that position or indicate whether it should be in that position. It may be appropriate for the school to be at the top or the bottom of any individual scale. Comparative data of this type should be a trigger, not a substitute, for detailed management review.

The report follows a similar format to Adding up the Sums 2, with each set of charts introduced with a brief explanation. The quotation at the head of each section summarises the relevant point from the previous reports. The charts provide comparative information in relation to the number of pupils on roll in each school. As before, part-time pupils are included, with two part-time pupils being counted as one full-time equivalent pupil.

Information was gathered from the same sample of schools visited for the previous reports. Schools can be identified and tracked across charts by using the ‘pupil number’ figure at the bottom of each chart. Where schools have the same pupil number, the schools have been marked 307a, 307b etc. Since last year, pupil numbers have changed. The appendix contains a list of the 1993 and 1994 pupil number identifiers to assist comparison. In many of the charts a ▲ symbol indicates the school’s figure in the previous year. The centre of the ▲ represents the previous year’s figure. However, the change between one year and the next does not necessarily constitute a trend. The financial information concerns what schools do with their money. It does not address issues of where it comes from or of how funding formulae are constructed.

The original schools had all controlled their budget under LMS for at least 2 years. Ninety-six of the original 100 schools were invited to take part in this year’s study, and 76 schools submitted information for this volume: these were 48 of 56 local education authority (LEA) primary schools, 20 of 32 LEA secondary schools and 8 of 12 grant maintained (GM) secondary schools.

Schools have been omitted from the tables in cases where current information was not available or where information is gathered in a format not comparable with other schools, for example where an external event, such as a local authority reorganisation of the character of schools, has affected the data. Charts 17 and 18, showing income to LEA school voluntary funds, are excluded from this volume. The information was collected on a different basis from that in the charts shown previously and is therefore not comparable.
Main Findings

The average proportion of school budgets allocated to teachers’ salary costs changed very little, although some schools showed large variations from the previous year, and there were wide variations between schools.

Teachers’ salaries as a proportion of budgets went up in 1993/94 by 1% for primary schools and marginally for LEA secondary schools. In 1994/95 they fell by 1% for primary schools and rose by 1% for LEA secondary schools.

Pupil:teacher ratios changed very little. On average they decreased by 0.05 for primary schools, by 0.08 for GM schools, and 0.04 for LEA secondary schools between 1992/93 and 1993/94. The average conceals large changes in some schools.

Between 1992/93 and 1993/94, average non-contact time fell in LEA secondary schools by 2%, but increased in GM schools by 1.5% and in LEA primary schools by 0.5%.

In 1993/94, the number of administrators’ hours went up in primary schools by nearly 1% and in GM schools by 5.8%, but fell in LEA secondary schools by 5.5%. Budgeted administrators’ hours for 1994/95 increased for all sectors.


In 1993/94, over a third of LEA school head teachers received additional salary points, as did about half of GM head teachers.

Most head teachers who received an increase progressed by one point on the pay scale but increases were up to seven points in some cases.
Proportion of School Budgets Allocated to Teachers’ Salary Costs

“Schools need actively to manage their salary budgets”

Charts 1-3 show the proportion of their delegated budgets which schools allocated to teachers’ salary costs in 1993/94 and 1994/95. The proportion of the budget allocated to teachers includes head and deputy head teachers’ salaries. Only teachers whose salaries are paid from the school budget are included.

The proportion of the budget allocated to teachers’ salary costs differs between schools. There are differences in the way individual schools allocate resources and in the numbers and experience of teachers within each school. In addition, individual local authorities delegate different proportions of the general schools budget through the aggregated schools budget.

For LEA schools, the proportion is calculated as a percentage of the total budget over which the schools had control. This includes their delegated budget share and cumulative balances. Income to the school voluntary fund is not included.

For GM schools, the proportion is calculated as a percentage of their grant and other income as stated in their budget plans, including their cumulative surpluses. Grants and provision for capital expenditure and special facility costs have been excluded to enable a fairer comparison between these schools.

It is not possible to compare GM schools with LEA schools as the budgets of the former contain items not found within LEA school budgets and include extra funds which are unlikely to be allocated to teacher salary costs.

- There was little change in 1993/94 compared with 1992/93 in the proportion of the budget allocated to teachers’ salary costs within locally managed schools. (Charts 1-3 Adding up the Sums 2).
- The picture is similar for 1994/95.
- A wide variation remains between schools in the percentage amount allocated to teachers’ salaries.
- The primary sector has the greatest variation, with 22% difference between the highest and lowest schools.
- The trend for primary schools to employ more classroom assistants has continued. (Chart 38).
Comparative Information 1994

Adding up the Sums 3

Chart 1a Proportion of budget allocated to teachers’ salary costs in local authority primary schools 1993/94

A missing ▲ means that suitable comparative information from the previous year is unobtainable.
Proportion of School Budgets Allocated to Teachers’ Salary Costs

Chart 1b
Proportion of budget allocated to teachers’ salary costs in local authority primary schools 1994/95

Number of full-time equivalent pupils on roll in January 1994

<table>
<thead>
<tr>
<th>Number of pupils</th>
<th>Proportion of Budget Allocated</th>
</tr>
</thead>
<tbody>
<tr>
<td>401+ pupils</td>
<td>90%</td>
</tr>
<tr>
<td>301 to 400 pupils</td>
<td>85%</td>
</tr>
<tr>
<td>201 to 300 pupils</td>
<td>80%</td>
</tr>
<tr>
<td>101 to 200 pupils</td>
<td>75%</td>
</tr>
<tr>
<td>50 to 100 pupils</td>
<td>70%</td>
</tr>
</tbody>
</table>
Comparative Information 1994

Adding up the Sums 3

Chart 2a
Proportion of budget allocated to teachers’ salary costs in local authority secondary schools 1993/94

Number of pupils on roll in January 1994
- 901+ pupils
- 601 to 900 pupils
- Up to 600 pupils

% of 1993/94 budget allocated to teachers’ salary costs

<table>
<thead>
<tr>
<th>Number of pupils on roll</th>
<th>901+ pupils</th>
<th>601 to 900 pupils</th>
<th>Up to 600 pupils</th>
</tr>
</thead>
<tbody>
<tr>
<td>1252</td>
<td>75%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1128</td>
<td>80%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>913</td>
<td>85%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1617</td>
<td>90%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1097</td>
<td>85%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1328</td>
<td>75%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1391</td>
<td>65%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>660</td>
<td>55%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>668</td>
<td>50%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>710</td>
<td>45%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>700</td>
<td>40%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>860</td>
<td>35%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>579</td>
<td>30%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>570</td>
<td>25%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>389</td>
<td>20%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Proportion of School Budgets Allocated to Teachers’ Salary Costs

Chart 2b: Proportion of budget allocated to teachers’ salary costs in local authority secondary schools 1994/95

Proportion of 1994/95 budget allocated to teachers’ salary costs

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>901+ pupils</td>
<td>1252</td>
<td>1128</td>
<td>913</td>
<td>1097</td>
<td>1617</td>
</tr>
<tr>
<td>601 to 900 pupils</td>
<td>1328</td>
<td>1391</td>
<td>660</td>
<td>860</td>
<td>668</td>
</tr>
<tr>
<td>Up to 600 pupils</td>
<td>579</td>
<td>570</td>
<td>389</td>
<td>581</td>
<td>389</td>
</tr>
</tbody>
</table>
Number of pupils on roll in January 1994

% of 1994/95 budget allocated to teachers' salary costs

Chart 3b
Proportion of School Budgets Allocated to Teachers' Salary Costs

Proportion of the budget allocated to teachers' salary costs in grant maintained secondary schools 1994/95
**Pupil:Teacher Ratios**

*The aim of local management is that schools should exercise discretion in deploying staff*

Charts 4 - 5 show the pupil:teacher ratio (PTR) in primary and secondary schools.

Only teachers whose salaries are paid from the school budgets are included. The number of teachers includes head and deputy head teachers.

The charts do not indicate class size, as schools deploy their teachers in different ways. Charts 6 and 7 show the differences in non-contact time and Charts 23 to 28 show the different proportions of time which head and deputy head teachers spend teaching.

There is a slight reduction in average PTRs between January 1993 and 1994.

- **Primary schools** have reduced their PTRs by an average of 0.05.
- GM schools have reduced their PTRs by 0.08.
- LEA secondary schools also reduced their PTRs, by 0.04.
- In primary schools the PTR ranged from 29.7 - 13.7. This has narrowed to 28.0 - 15.4 in 1994.
- In LEA secondary schools the PTR ranged from 17.4 - 13.9. This has widened to 18.2 - 13.2. in 1994.
- In GM schools the PTR ranged from 17.6 - 13.0. This has narrowed to 17.1 - 13.3 in 1994.
- Primary school PTRs increased in 23 schools, decreased in 22 schools and remained unchanged in 3 schools.
- LEA secondary school PTRs increased in 9 schools and decreased in 11.
- GM PTRs increased in 4 schools and decreased in 3.
Chart 4: The pupil:teacher ratio in local authority primary schools 1993/94
Chart 5  The pupil:teacher ratio in secondary schools 1993/94

Comparative Information 1994

Adding up the Sums 3
Average Percentage Non-Contact Time

“Schools should plan the amount of non-contact time”

Schools determine how much, if any, of teachers’ time can be spent in activities which do not involve contact with pupils, for example in preparing lessons. The proportion of teachers’ time which is non-contact time is one measure of how schools deploy their resources. The pupil:teacher ratio (Charts 4 and 5) can also be considered alongside these charts so that a picture of the amount of time spent in contact with pupils can be established.

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

- Non-contact time increased in 2 LEA secondary schools, fell in 9, and remained unchanged in 7.
- Non-contact time in GM schools has increased in 1993/94 on average by 1.5%.
- Non-contact time rose in 5 GM schools, fell in 1, and remained unchanged in 1.
- The range between the lowest and highest levels of non-contact time provided by GM schools has widened from 20 - 27% in 1992/93 to 18 - 31% in 1993/94.

- Between 1992/93 and 1993/94 the average percentage non-contact time provided by schools changed little, although there have been considerable changes in individual schools.
- Non-contact time went up in 8 primary schools, fell in 10, and remained unchanged in 28.
- Primary school non-contact time varies, as before, between 0 and 15% of the academic year.
- There has been a small increase of nearly 0.5% in the amount of non-contact time provided by primary schools.
- In LEA secondary schools there has been a downwards shift of just over 2% in average non-contact time.
Comparative Information 1994

Chart 6

Average percentage of local authority primary school teachers' time which is non-contact time 1993/94

Adding up the Sums 3
Average Percentage of Secondary School Teachers' Time which is Non-Contact Time 1993/94

Chart 7: Average percentage of secondary school teachers' time which is non-contact time 1993/94

Number of pupils on roll in January 1994

Percentage of time

- 0
- 5
- 10
- 15
- 20
- 25
- 30
- 35

901 + pupils
Less than 900 pupils
Grant maintained schools
Number of Administrators’ Hours

“All schools spend more on administration than before LMS. But some spend five times as much as others.”

Charts 8 to 13 show the number of paid administrators’ hours per pupil and in total, for 1993/94 (based on actual expenditure) and 1994/95 (based on budgets).

The charts include administrative, secretarial, clerical, financial and bursarial staff paid from school budgets. They do not include time spent on administration by teachers, deputy heads or head teachers. See charts 23 to 28 for information on the amount of time heads and deputy head teachers spend teaching.

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 financial year.

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

Charts 8 - 13 show administrators’ hours per pupil by school. Chart 35 examines the trend in the total number of administrators’ hours across the whole sample of schools. The number of administrators’ hours is transferred on to a cost basis for the individual schools in Charts 36 and 37.

- The variation between the highest and lowest number of hours per pupil in both the primary and secondary school sectors in 1993/94 narrowed compared to 1992/93.
- LEA secondary schools reduced the total number of administrators’ hours by over 5.5%.
- Primary schools increased total administrators’ hours by nearly 1%.
- Total administrators’ hours in GM schools increased by 5.8%.

Change in administrators’ hours per pupil

<table>
<thead>
<tr>
<th>Sector</th>
<th>1992/93 to 1993/94</th>
<th>1993/94 to 1994/95</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Up</td>
<td>Down</td>
</tr>
<tr>
<td>Primary</td>
<td>23</td>
<td>22</td>
</tr>
<tr>
<td>LEA Secondary</td>
<td>7</td>
<td>13</td>
</tr>
<tr>
<td>GM Secondary</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

- All sectors have increased their budgeted administrators’ hours in 1994/95, compared with actual hours in 1993/94.
- LEA secondary schools have increased these hours by 2%.
- Primary schools have increased these hours by 2%.
- GM secondary schools have increased these hours by 12%.

As the 1994/95 figures are based on budgeted rather than actual hours and use January 1994 pupil numbers, they may not be comparable with the figures for 1993/94.
Number of full-time equivalent pupils on roll in January 1994

Number of administrators’ hours per pupil in local authority primary schools 1993/94
Number of pupils on roll in January 1994

<table>
<thead>
<tr>
<th>Up to 600 pupils</th>
<th>601 to 900 pupils</th>
<th>901 + pupils</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>16</td>
<td>14</td>
</tr>
<tr>
<td>12</td>
<td>10</td>
<td>8</td>
</tr>
<tr>
<td>8</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td>4</td>
<td>2</td>
<td>0</td>
</tr>
</tbody>
</table>

Chart 9a  Number of administrators' hours per pupil in local authority secondary schools 1993/94

Number of Administrators' Hours

Number of administrators' hours per pupil in local authority secondary schools 1993/94

<table>
<thead>
<tr>
<th>Number of pupils on roll in January 1994</th>
</tr>
</thead>
<tbody>
<tr>
<td>1097</td>
</tr>
<tr>
<td>1252</td>
</tr>
<tr>
<td>1328</td>
</tr>
<tr>
<td>655</td>
</tr>
<tr>
<td>860</td>
</tr>
<tr>
<td>710</td>
</tr>
<tr>
<td>128</td>
</tr>
</tbody>
</table>
Comparative Information 1994

Chart 9b: Number of administrators' hours per pupil in local authority secondary schools 1994/95

Adding up the Sums 3
Number of pupils on roll in January 1994

Number of hours per pupil in 1993/94

572

863

761

1136

956

474

1017

Chart 10a

Number of administrators' hours per pupil in grant maintained secondary schools 1993/94

Number of Administrators' Hours

23
Chart 10b  Number of administrators' hours per pupil in grant maintained secondary schools 1994/95

Comparative Information 1994

Adding up the Sums 3
Chart 11b: Total number of administrators’ hours in local authority primary schools 1994/95

Comparative Information 1994

Adding up the Sums 3
Chart 12a  Total number of administrators' hours in local authority secondary schools 1993/94

Number of administrators' hours in local authority secondary schools 1993/94

- 901+ pupils
- 601 to 900 pupils
- 600 or less pupils

Number of pupils on roll in January 1994

Number of hours in 1993/94

- 0
- 2000
- 4000
- 6000
- 8000
- 10000
- 12000
Chart 12b  Total number of administrators' hours in local authority secondary schools 1994/95

Comparative Information 1994

Adding up the Sums 3
Number of pupils on roll in January 1994

Number of administrators' hours in grant maintained secondary schools 1993/94
Chart 13b: Total number of administrators' hours in grant maintained secondary schools 1994/95

Comparative Information 1994
End-of-Year-Balances

“Balances should not be allowed to increase without rational justification”

Locally managed schools may carry forward any balances of income over expenditure from one financial year to the next. Charts 14a to 16a show the actual cumulative balances held by schools at 31 March 1993. Charts 14b to 16b show the cumulative balances for 31 March 1994.

Occasionally schools run into deficit at the end of the year. In such cases, local authorities generally require schools to make good deficits from the following year’s budget.

It is not possible to compare GM and LEA school balances, as GM school budgets contain items not included in LEA school budgets.

The same pupil number identifiers are used for both years, even though schools will have experienced changes in the number of pupils. Pupil numbers have not been used in the calculation of balances or in the comparison to previous year.

- All schools in the sample which were in deficit at 31 March 1992, and where information was available for the financial year 1992/93, achieved surpluses at 31 March 1993.
- All types of school increased balances between 31 March 1992 and 31 March 1993.

<table>
<thead>
<tr>
<th>Changes in cumulative balances</th>
<th>31.3.92 to 31.3.93</th>
<th>31.3.93 to 31.3.94</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary</td>
<td>+14%</td>
<td>-3%</td>
</tr>
<tr>
<td>LEA Secondary</td>
<td>+2%</td>
<td>-1%</td>
</tr>
<tr>
<td>GM Secondary</td>
<td>+55%</td>
<td>-22%</td>
</tr>
</tbody>
</table>

- Between 31 March 1993 and 31 March 1994, balances fell in all sectors.
Comparative Information 1994

Chart 14a  Size of local authority primary school cumulative balances at 31 March 1993

- 400+ pupils
- 301 to 400 pupils
- 201 to 300 pupils
- 101 to 200 pupils
- Up to 100 pupils

Cumulative balance at 31 March 1993

Number of full-time equivalent pupils on roll in January 1994

- £60,000
- £50,000
- £40,000
- £30,000
- £20,000
- £10,000
- £0
- (£10,000)

Comparative Information 1994

Adding up the Sums 3
End-of-Year-Balances

Chart 14b  Size of local authority primary school cumulative balances at 31 March 1994

Cumulative balance at 31 March 1994

Number of full-time equivalent pupils on roll in January 1994

- 400+ pupils
- 301 to 400 pupils
- 201 to 300 pupils
- 101 to 200 pupils
- 50 to 100 pupils

End-of-Year-Balances
Number of pupils on roll in January 1994

- 1617
- 1097
- 1128
- 913
- 1391
- 1328
- 1252
- 860
- 710
- 668
- 700
- 660
- 389
- 579
- 570

Cumulative balance at 31 March 1993

- £300,000
- £250,000
- £200,000
- £150,000
- £100,000
- £50,000
- £0
- (£50,000)

Chart 15a: Size of local authority secondary school cumulative balances at 31 March 1993
Chart 15b  Size of local authority secondary school cumulative balances at 31 March 1994

End-of-Year-Balances

Cumulative balance at 31 March 1994

901+ pupils
601 to 900 pupils
up to 600 pupils

Cumulative balance at 31 March 1994

£300,000
£250,000
£200,000
£150,000
£100,000
£50,000
£0

Number of pupils on roll in January 1994

1097 1617 1128 913 1328 1391 1252 710 829 860 668 660 700 389 579 570
## Number of pupils on roll in January 1994

<table>
<thead>
<tr>
<th>Number of Pupils</th>
<th>Cumulative Balance at 31 March 1993</th>
</tr>
</thead>
<tbody>
<tr>
<td>1136</td>
<td>£400,000</td>
</tr>
<tr>
<td>932</td>
<td>£350,000</td>
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<tr>
<td>474</td>
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<tr>
<td>956</td>
<td>£250,000</td>
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<td>761</td>
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<td>572</td>
<td>£150,000</td>
</tr>
<tr>
<td>863</td>
<td>£100,000</td>
</tr>
<tr>
<td>1017</td>
<td>£50,000</td>
</tr>
</tbody>
</table>

**Chart 16a**

Size of grant maintained secondary school cumulative balances at 31 March 1993

Comparative Information 1994

Adding up the Sums 3
End-of-Year Balances

Chart 16b  Size of grant maintained secondary school cumulative balances at 31 March 1994

Cumulative balance at 31 March 1994

<table>
<thead>
<tr>
<th>Number of pupils on roll in January 1994</th>
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Head Teachers’ Pay

“School governors decide whether to increase head teachers’ pay”

School governors have had discretion to determine head teachers’ pay since 1991. Their discretion includes whether to increase the existing head teacher’s pay by moving it to a higher position on the head teachers’ pay scale.

Charts 19 and 20 show the head teachers’ positions on the pay scale in the academic year 1993/94. Charts 21a and 22a show the movement of head teachers up the pay scale between 1991 and 1994. Charts 21b and 22b show the movement of head teachers up the pay scale between 1993 and 1994.

- 38% of LEA primary and secondary head teachers received additional salary points in 1993/94.
- 50% of GM school head teachers received additional points in 1993/94.
- Similar sized schools show big variations in head teachers’ pay.
Head Teachers’ Pay

Chart 19  Local authority primary school head teachers’ positions on the pay scale 1993/94

Number of full-time equivalent pupils on roll in January 1994
Comparative Information 1994

Adding up the Sums 3

Chart 20  Secondary school head teachers’ positions on the pay scale 1993/94

Number of pupils on roll in January 1994

- 901+ pupils
- 601 to 900 pupils
- Up to 600 pupils
- Grant maintained

Head teacher’s point on the pay scale 1993/94

- 55
- 50
- 45
- 40
- 35
- 30
- 25
- 20

Adding up the Sums 3

Comparative Information 1994

40
Head Teachers’ Pay

Chart 21a  Local authority primary school head teachers’ progression up the pay scale 1991-94

Number of full-time equivalent pupils on roll in January 1994

Number of additional points awarded

Head teachers not awarded additional points

363 418 344 411 182 497 236b 279 263 222 237b 121 140 444 326 215 207 346 235 192 237a 188 305 375 303 299 296 258 229 221 204 147 143 111 102 82 76 67

Head teachers not awarded additional points
Comparative Information 1994

Adding up the Sums 3

Chart 21b  Local authority primary school head teachers’ progression up the pay scale 1993-94
Chart 22b  Secondary school head teachers’ progression up the pay scale 1993-94
Number of Deputy Head Teachers and the Proportion of Time Spent Teaching by Head and Deputy Head Teachers

“Schools decide the number and deployment of deputy heads, and the amount of time the head teaches.”

Charts 23 to 28 show the number of deputy head teachers in each school and the proportion of their time spent teaching. The charts also show the proportion of head teachers’ time spent teaching. These charts do not show ▲ symbols.

Each school can decide how many deputy head teachers to employ and the amount of time each deputy head teacher is required to teach. Schools also decide the proportion of head teachers’ time spent teaching.

Reference can be made to pupil:teacher ratios (Charts 4 and 5), administrative hours (Charts 8 to 13) and the charts on teachers’ non-contact time (Charts 6 and 7). This will help to provide a fuller picture of how schools deploy their teaching and other resources.

- The number of LEA secondary school deputy heads fell in 1993/94 by 4%.
- LEA secondary deputy heads’ teaching time increased in 1993/94 by 0.9%.
- LEA secondary heads’ teaching time increased by 1.5% in the period 1992/93 to 1993/94.
- The number of deputy heads in GM schools has fallen by 6% in the period 1992/93 to 1993/94.
- GM deputy head teachers spent 1% less time teaching in 1993/94 than 1992/93.
- GM head teachers spent 1.8% more time teaching in 1993/94 than in 1992/93.

- In the academic years 1992/93 and 1993/94, 33% of primary deputy heads spent 100% of their time teaching.
- The number of primary deputy heads has fallen by 4%.
- In 1993/94 primary heads’ teaching time increased by 0.2% on 1992/93.
Chart 23: Number of deputy head teachers and proportion of deputy head teachers' time spent teaching: local authority primary schools, less than 200 pupils on roll 1993/94

Comparative Information 1994

Adding up the Sums 3
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 1993/94

Number of full-time equivalent pupils on roll in January 1994

% of time spent teaching

Number of Deputy Head Teachers and the Proportion of Time Spent Teaching by Head and Deputy Head Teachers
Chart 25  Number of deputy head teachers and proportion of head and deputy head teachers’ time spent teaching: local authority primary schools, 301+ pupils 1993/94
Number of Deputy Head Teachers and the Proportion of Time Spent Teaching by Head and Deputy Head Teachers

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 1993/94
Chart 27: 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 1993/94

Comparative Information 1994
Adding up the Sums 3
Number of pupils on roll in January 1994

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Chart 26: Number of deputy head teachers and proportion of head and deputy head teachers’ time spent teaching: grant maintained secondary schools 1993/94
Schools' Delegated Budgets and Grants

“Schools in similar circumstances may receive different amounts of money”

Charts 29 and 30 show the average delegated budget share per pupil received by LEA schools for the 1993/94 and 1994/95 financial years. The size of school budget share is determined by formula. Factors within the formula include the number and ages of pupils, but local authorities have some discretion over the factors as well as the proportion of the school budget they delegate to schools. Schools of the same type with the same numbers and age distribution of pupils can therefore receive different amounts of money.

Chart 31 shows the average grant per pupil for the financial years 1993/94 and 1994/95 received by GM schools from the Department for Education. The figures for grant per pupil cannot be compared directly with those for delegated budget per pupil at LEA schools as GM schools receive funding for certain tasks not carried out by local authority schools.

The delegated budgets for LEA schools include only their budget share. They do not include cumulative balances or other income. GM school grants include the Annual Maintenance Grant and all Special Purpose Grants. No other grants are included.

Between 1992/93 and 1993/94:
- Primary schools’ budget share per pupil increased 3.4%.
- GM schools’ budget share per pupil increased 0.7%.
- LEA secondary schools’ budget share per pupil increased 4.0%.

Change in delegated budget per pupil

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- The planned increase in total budget share for 1994/95 is:
  - primary schools: 6.4%
  - local authority secondary schools: 3.7%
  - grant maintained schools: 2.7%

These figures are not comparable with those for 1993/94, as they are based on total budget share rather than budget share per pupil.
Local authority primary schools’ delegated budgets 1993/94

Chart 29a

Number of full-time equivalent pupils on roll in January 1994

- 400+ pupils
- 301 to 400 pupils
- 201 to 300 pupils
- 101 to 200 pupils
- 50 to 100 pupils

£ per pupil

- 3,000
- 2,500
- 2,000
- 1,500
- 1,000
- 500
- 0

Schools’ Delegated Budgets and Grants
Comparative Information 1994

Locally authority primary schools’ delegated budgets 1994/95

Number of full-time equivalent pupils on roll in January 1994

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Chart 30a  Local authority secondary schools’ delegated budgets 1993/94

Schools’ Delegated Budgets and Grants

Number of pupils on roll in January 1994

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<th>£ per Pupil</th>
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<td>Less than 600 pupils</td>
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Chart 30b  Local authority secondary schools’ delegated budgets 1994/95

Comparative Information 1994

Adding up the Sums 3
Chart 31a  Grant maintained schools’ annual maintenance and special purpose grants 1993/94

Number of pupils on roll in January 1994

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Schools' Delegated Budgets and Grants
Number of pupils on roll in January 1994

£ per pupil

1136
932
1017
956
474
572
761

Chart 31b
Grant maintained schools' annual maintenance and special purpose grants 1994/95

Comparative Information 1994

Adding up the Sums 3
The Average Pattern of Expenditure in Locally Managed Schools

“The teachers’ salaries element of the budget is the most significant”

Charts 32 and 33 analyse LEA school budgets for the 1993/94 and 1994/95 financial years. The greatest proportion of the budget, about 70%, is allocated to teachers’ salaries. This element remains the most important factor in the way schools manage their budgets.

There are 68 schools in this sample. Comparisons with the 88 schools in the 1992/93 sample are therefore not precise. Care should be taken when interpreting the figures.

In comparing 1993/94 with 1992/93:
- Changes were small in the average pattern of expenditure for locally managed schools. (Adding up the Sums, main report, Exhibit 2 refers).
- Teachers’ salary budgets for primary schools increased as a proportion of total budgets by 1%.
- Teachers’ salary budgets for LEA secondary schools increased marginally on the same basis.
- Primary schools increased the proportion of expenditure allocated to education support staff.

In comparing 1994/95 with 1993/94:
- Primary schools reduced the proportion of budgeted surpluses at 31 March 1994 by 1%.
- Secondary schools reduced the budgeted year end surplus by 0.5% on the same basis.

In comparing 1994/95 with 1993/94:
- The teachers’ salary budget in primary schools falls from 70% to 69% of total budgets.
- In secondary schools, the teachers’ salary budget increases by 1%, from 72% to 73% of total budgets.
Chart 32a: The average pattern of expenditure in locally managed primary schools 1993/94
The Average Pattern of Expenditure in Locally Managed Schools

Chart 32b: The average pattern of expenditure in locally managed primary schools 1994/95
Chart 33a  The average pattern of expenditure in locally managed secondary schools 1993/94
The Average Pattern of Expenditure in Locally Managed Schools

Chart 33b: The average pattern of expenditure in locally managed secondary schools 1994/95
The Average Point on the Teachers' Pay Scale at which Schools Appoint Teachers

"Schools employ recently qualified teachers to reduce costs and to stimulate the implementation of new teaching methods"

Chart 34 compares the average point on the salary scale at which schools which manage their finances appointed teachers. Adding up the Sums, main report, Exhibit 7, compares teachers' salary points on appointment prior to schools' management of their finances with the situation in 1992/93. It shows a gradual reduction in the average point upon which teachers were placed on appointment, even taking into account the change in the number of points on the scale.

A new 18 point pay scale was introduced from September 1993. This replaced the 10 point pay scale and incentive allowances, which applied previously. Teachers appointed with responsibility allowances now receive extra scale points which they would not have received in 1992/93. Most newly qualified teachers now start at point 2 on the scale instead of point 3 as previously, because the scale now begins at point 0 instead of point 1. As a result of these changes Chart 34 is not comparable with Exhibit 7, Adding up the Sums.

In 1993/94 the average point on the scale on which teachers were placed on appointment continued to show a downward trend. The 1993/94 position relates to 176 appointments in 74 schools, covering all appointments of qualified teachers other than heads and deputy heads.
Chart 34: Average point on the teachers' pay scale at which schools appoint teachers

The Average Point on the Teachers’ Pay Scale at which Schools Appoint Teachers

New pay scale from September 1993
Trends in Employment of Administrative Staff in Schools

“Schools should review their administrative procedures, and those with high costs should also review staffing levels”

From 1988/89 until 1992/93 there were significant increases in the number of administrators’ hours. This is illustrated in Adding up the Sums, Exhibit 11. Chart 35 now examines the total number of administrators’ hours paid by the sample of schools for 1993/94 and 1994/95 compared to the earlier years.

Charts 36 to 37 show the cost of administrators per pupil in primary and secondary schools (including GM) in 1993/94.

In 1993/94 compared with 1992/93:
- The number of administrators’ hours in LEA secondary schools fell by 6.2%.
- The number of administrators’ hours in primary schools rose by 0.6%.
- The number of administrators’ hours in GM schools rose by 4.9%.
- Budgeted hours for 1994/95 have increased in all sectors:
  - by 1.9% in primary schools
  - by 2.3% in LEA secondary schools
  - by 12.4% in GM schools.
- A wide variation remains, even between schools of similar size, in the amount of money spent per pupil on administrators.

In 1993/94 compared with 1992/93, the greatest amount spent per pupil fell by over 10%, in both primary and secondary schools. (Adding up the Sums, main report, Exhibit 12, refers).
Schools began to manage their own budgets at different times. From April 1991, all schools in the sample managed the staffing element of their budgets.
Chart 36a  Cost of administrators per pupil in local authority primary schools 1993/94

Comparative Information 1994

Adding up the Sums 3
Chart 36b  Cost of administrators per pupil in local authority primary schools 1994/95
Comparative Information 1994

Chart 37a  Cost of administrators per pupil in secondary schools 1993/94

Adding up the Sums 3
Chart 37b  Cost of administrators per pupil in secondary schools 1994/95

Trends in Employment of Administrative Staff in Schools
Trends in the Use of Classroom Assistants

“Schools tend to employ more classroom assistants when they take over management of their finances”

Chart 38 shows the increased use of classroom assistants (and assistants working in nursery classes) in 74 schools as they take over responsibility for their budgets.

The chart is not directly comparable to Exhibit 14 in Adding up the Sums, as the earlier chart includes additional schools from which 1994 data was not available.

- Overall the number of classroom assistants has risen since 1989, reaching a peak in 1994.
Trends in the Use of Classroom Assistants

Chart 38  Trends in the use of classroom assistants

Number of full-time equivalent classroom assistants in study sample schools

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Schools take over management of finances
## Appendix

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District Auditors were first appointed in the 1840s to inspect the accounts of authorities administering the Poor Law. Auditors ensured that safeguards were in place against fraud and corruption and that local rates were being used for the purposes intended.

The founding principles remain as relevant today as they were 150 years ago. Public funds need to be used wisely, as well as in accordance with the law. The task of today’s auditors is to assess expenditure, not just for probity and regularity, but for value for money as well.

The Audit Commission was established in 1983 to appoint and regulate the external auditors of local authorities in England and Wales. In 1990 its responsibilities were extended to include the National Health Service. For more information on the work of the Commission, please contact:

The Audit Commission
1 Vincent Square
London
SW1P 2PN
Tel: 0171 828 1212