The Audit Commission

... promotes proper stewardship of public finances and helps those responsible for public services to achieve economy, efficiency and effectiveness.
Preface

This report is the fourth in a series of Audit Commission publications aimed at helping those responsible for managing resources in schools. The first publication, *Adding up the Sums* (1993) was a national report which set out the financial and managerial context in which schools must now work and identified good practice. The two subsequent volumes *Adding up the Sums 2* and *3* (published in 1993 and 1994) provided up-to-date comparative information so that school governors and headteachers could assess the performance of their school against others. The need for up-to-date comparative information remains.

This volume, *Adding up the Sums 4* includes data for 1994/95 and information on plans and budgets for 1995/96.

The topics covered in this report closely follow those identified in the earlier reports *Adding up the Sums 2* and *3*. It now includes more detailed information on the amounts allocated to the main areas of school expenditure, and on local authority spending and ‘Standard Spending Assessments’. The layout and style have also been changed to simplify reference between text and graphs. Readers are referred to the national report *Adding up the Sums* for a fuller explanation of the issues.

The Commission is considering ways in which it can improve comparative information for schools and would welcome the views of governors, headteachers and others concerned with making the best use of resources in schools. A short questionnaire is included with this report and the Commission would be grateful if readers could complete and return it to the address given.
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**Appendix 1**

A1 - A3 Local Education Authority Spending 42 New Charts

**Appendix 2**

The Survey 44
Introduction

Governing bodies and headteachers control the use of significant sums of public money. But they do not routinely have access to data about the way similar schools use resources to enable them to make useful comparisons. This report aims to provide such information.

The Audit Commission urges headteachers and governing bodies to make use of the data in this report to put their own allocation of resources in perspective, and to question their own performance. It builds on the evidence set out in the national report *Adding up the Sums* and in the earlier publications *Adding up the Sums* 2 and 3. A new sample of seventy-one schools provided data for this report. Forty-one were primary schools, and thirty were secondary schools. Eight schools, six secondary and two primary, were grant-maintained. Three years' data was collected, to allow trends to be studied. More details about the survey are given in Appendix 2.

Much of the information is presented in the form of bar charts showing the position of each school in the sample. Most of these charts also group schools according to the number of pupils on their rolls so that comparisons with schools of a similar size can be made. The 1994 pupil numbers are used for this grouping.

Schools can be identified and tracked from chart to chart by using the school identifier - the number of pupils on the roll in January 1994 - at the bottom of each chart. Where schools have the same pupil number they can be distinguished by the suffix ‘a’. This only applies to primary schools. Although grant-maintained schools receive extra funding to cover functions carried out centrally by a local education authority for its schools, only a few of the comparisons, such as the cost of administration are likely to be affected. Grant-maintained schools have therefore been included in the main charts. They can be identified by an *; for example, *1024. Secondary schools with sixth forms have ‘s’ following the number.

Schools are omitted from tables in cases where the information is not available, or where an external event, such as reorganisation, or change of status would make comparisons invalid. Time series summarising trends have been included. A five per cent confidence level has been used to determine whether trends are statistically significant.

Care should always be taken when making comparisons. Objective information of this sort describes the position of a school relative to other schools; it does not explain why the school is in this position, or provide a view on whether it should be in this position. There may be very good reasons for a school to have high or low figures. What is important is that schools review these differences, and question the reasons for them.

The Audit Commission hopes that local education authorities will use the ideas in this report to carry out an analysis of their own schools' budgets, and provide similar information to their schools. The Commission would like to hear from any LEA that does this.
The size of a school’s delegated budget is determined by formula. The major factors in the formula are the number and ages of pupils, but other factors such as the floor area, or the number of children with special needs may lead to variations. In addition different local education authorities will set different overall education budgets, and also differ in the amount that they delegate.

The ‘delegated funding’ for grant-maintained schools is the total of the annual maintenance grant and all special purposes grants. Grants to grant-maintained schools cover a number of tasks not carried out by local authority maintained schools, and their funding might be expected to be higher than local authority schools on average. Capital expenditure by local authorities, and capital grants made to grant-maintained schools, whether formula based or for special projects, have been excluded.

**Key points**

- There is a wide variation in the funding per pupil for schools of similar size. *Charts 1 & 3*

- Between 1994/95 and 1995/96 the average delegated budget per pupil rose by 0.9% for primary schools, and by 0.5% for secondary schools. These figures are statistically significantly less than the recent teachers’ pay award (2.7%) and the retail prices index (3.5%). This means that governors and headteachers need to review their budgets to ensure that resources are being used effectively. *Charts 2 & 4*

- About a third of all schools surveyed experienced a drop in the funding per pupil in cash terms. *Charts 2 & 4*
Chart 1
Delegated funding per pupil
Primary schools
1995/96

Chart 2
Percentage change in delegated budgets per pupil
Primary schools
1994/95 to 1995/96
Chart 3
Delegated funding per pupil
Secondary schools
1995/96

Chart 4
Percentage change in delegated budget per pupil
Secondary schools
1994/95 to 1995/96

Percentage change
8%
6%
4%
2%
0%
-2%
-4%
-6%
-8%
-10%
-12%

School identifier

Under 900 pupils
Over 900 pupils
End of Year Cash Balances

Adding up the Sums recommended that schools’ cash balances should be kept to a prudent minimum, and should be held for a clearly stated purpose. While it is appropriate to allow a small contingency, care must be taken to ensure that it does not grow uncontrollably.

Many schools have earmarked all or part of their balances for specific projects. Building maintenance projects were identified by 33 schools in the sample; equipment and materials by 7 out of 39 primary schools, and 12 out of 29 secondary schools; specific staffing by 17 primary schools and 2 secondary schools. Where the balance has been defined as 'contingency' it has been treated as unallocated.

Key points

- In 1995, balances averaged 7.6% of annual delegated funding for primary schools, and 3.5% for secondary schools. Charts 5 & 8
- Overall, 60% of balances were allocated to projects. Charts 6 & 9
- There is a wide year-on-year variation in cash balances. Charts 7 & 10
- Sixty per cent of schools in the sample budgeted to spend more in 1995/96 on running costs than they received in their delegated budgets, thereby reducing their balances.
Chart 5
Balances
Primary schools
March 1995

Chart 6
Allocation of balances
Primary schools
March 1995

Chart 7
Change in balances
Primary schools
March 1994 to March 1995

End of Year Cash Balances
Comparative Information 1995/96

Adding up the Sums

Chart 8
Balances
Secondary schools
March 1995

Chart 9
Allocation of balances
Secondary schools
March 1995

Chart 10
Change in balances
Secondary schools
March 1994 to March 1995
Local management of schools gives headteachers and governors discretion in the number of teachers they employ.

The pupil-teacher ratio does not directly indicate class size because teachers may spend time preparing for lessons or on other activities. Class sizes will therefore usually be larger than the pupil-teacher ratio. The proportion of their time teachers spend not directly teaching is shown in Charts 15 and 16.

Only teachers, including headteachers and deputys, who are paid from the school budgets are included in the following charts. Centrally funded SEN teachers, and classroom assistants are excluded.

### Key points

- By January 1996, when the school census data is collected, average pupil-teacher ratios are expected to be 23.2 in primary schools, and 16.5 in secondary schools. *Charts 11 & 13*

- Pupil-teacher ratios are subject to some year-on-year variation. In primary schools there has been no statistically significant change in the average ratio over the past two years, but there has been a statistically significant increase in the ratio in secondary schools. *Charts 12 & 14*

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<td>16.2</td>
<td>16.5</td>
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Chart 11
Pupil-teacher ratios
Primary schools
1996 (estimate)

Chart 12
Change in pupil-teacher ratios
Primary schools
January 1994 to January 1996 (estimate)
**Chart 13**
Pupil-teacher ratios
Secondary schools
1996 (estimate)

**Chart 14**
Change in pupil-teacher ratios
Secondary schools
January 1994 to January 1996 (estimate)
Teaching’s Non-Contact Time

Schools can determine how much, if any, of teachers’ time is to be spent in activities that do not involve contact with pupils, such as preparing lessons. Senior staff will also have managerial duties to perform. Charts 15 and 16 relate only to main-scale teachers. Headteachers and deputies are considered separately on pages 18 to 20. A zero value in these charts implies that the teachers have no non-contact time.

Key points

- Non-contact time in primary schools in the sample varies from 0% to 15% of teachers’ time, and from 15% to 27% in the secondary schools in the sample.
- There has been no statistically significant change in non-contact time in either the primary or the secondary schools in the survey in the past year.
Chart 15
Average percentage of teachers' time which is non-contact time
Primary schools
1994/95

Chart 16
Average percentage of teachers' time which is non-contact time
Secondary schools
1994/95
Senior Staff Non-Teaching Time

Senior staff - headteachers and deputies - have a number of management tasks to carry out, as well as spending some of their time teaching. These may be more time consuming for staff at grant-maintained schools. In addition, many also teach to cover staff absences. Charts 17 and 19 show the proportion of the headteachers’ time that is spent on planned non-teaching activities.

Each school can decide upon the number of deputies that it employs, and the amount of time that they will spend teaching. Charts 18 and 20 show the total amount of senior staff time that is allocated to activities other than direct teaching, expressed as an ‘equivalent number’ of staff. This has been calculated by adding the proportions of non-teaching time of the headteacher, and all the deputies. For example, if a headteacher and a deputy each spend 75 per cent of their time on non-teaching tasks, then the total time allocated to these functions is equivalent to 1.5 staff.

In a few of the smaller schools, ‘deputies’ may refer to senior teachers, who may include staff not paid on the deputy scale.

Key points

- In most schools in the survey the headteacher spends more than three quarters of his or her time on activities other than teaching. Only very small primary schools show a proportion which is considerably less than this. Charts 17 & 19

- In schools of a similar size, the variation in the amount of senior staff allocated to non-teaching activities is equivalent to one whole-time post or more. Charts 18 & 20

- There was no statistically significant change found in the amount of time senior staff spend on non-teaching activities over the past two years.
Chart 17
Percentage of time headteachers spend on activities other than teaching
Primary schools
1995/96

Chart 18
Total amount of headteachers' and deputies' time allocated to activities other than teaching
Primary schools
1995/96
Chart 19
Percentage of time headteachers spend on activities other than teaching
Secondary schools 1995/96

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<td>10%</td>
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<tr>
<td>1452</td>
<td>0%</td>
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Chart 20
Total amount of headteachers' and deputies' time allocated to activities other than teaching
Secondary schools 1995/96

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<th>Equivalent number of staff</th>
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<td>1452</td>
<td>1.00</td>
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<tr>
<td>1728</td>
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</tbody>
</table>

Legend:
- Headteachers
- Deputies
Headteachers' Pay

Governing bodies decide headteachers' pay. They need to decide whether to increase their headteacher's pay by awarding additional points on the pay spine. They may also appoint a new headteacher at a lower point on the spine than the previous headteacher was paid.

Key points

- Three primary schools in the survey reported recruiting a new headteacher at a lower spinal point than the previous headteacher. One secondary school also appointed a headteacher at a lower spinal point than the previous headteacher. However as the previous headteacher had received an increase in 1994, the decrease does not show on the chart. The majority of schools reported no change in the spinal column point of the headteacher. Charts 21 & 23

- Similar sized schools show a wide variation in headteachers' pay levels. Charts 22 & 24
Adding up the Sums 4

Please take a few minutes to help us to help you...

This report has been produced for all those responsible for managing school resources, and those with an interest in the subject. We need to know how useful you feel it is and whether you think it could be improved. Please take a few minutes to complete this short questionnaire.

1. What is your current role? (please tick box)

Governor ☐ Headteacher ☐ School Administrator ☐
Teacher ☐ LEA Officer ☐ Other ☐

If 'Other', please state your role:

2. What are the specific uses you see for this document, and how useful is it likely to be? Please tick the categories as relevant (some categories overlap) indicating how useful it is on the three point scale.

Identifying good and bad points about your school
Budget setting
Identifying areas for further investigation
Setting standards and targets
Other (please state below)

If 'Other', please describe:

3. What do you think of the way the report is put together and presented? Please say the extent to which you agree or disagree with each statement (tick one box on each line).

The scope is about right for my needs

If you disagree with the scope, would you like it to be wider or narrower?

continued overleaf
The level of detail is about right for my needs

If you disagree with the level of detail, would you like more or less?

Sufficient explanation is given of the analyses underlying the data

The presentation of the data is easy to follow

4. Would you like the data to be updated each year?
   Yes [ ] No [ ]

If yes, would you be prepared to help by completing a questionnaire to supply information about your school?
   Yes [ ] No [ ]

If you are prepared to help, please give your name and address:

   Name: ____________________________
   School Name: _____________________
   Address: __________________________

Please add any comments here, including any specific improvements you would like to see:

__________________________________________________________________________
__________________________________________________________________________

Thank you very much for your help in completing this questionnaire.

Please return it to:
Dermot O’Donovan, Senior Manager
Audit Commission, 1 Vincent Square, London SW1P 2PN
Chart 21
Change in headteachers' pay
Primary schools
1993/94 to 1995/96

Chart 22
Headteachers' pay point in relation to school size
Primary schools
1995/96
Chart 23
Change in headteachers' pay
Secondary schools
1993/94 to 1995/96

Chart 24
Headteachers' pay point in relation to school size
Secondary schools
1995/96
The research for *Adding up the Sums* found that as schools became responsible for their budgets, they were beginning to employ more recently qualified teachers at a lower point on the pay scale. It suggested that this might be to reduce costs, or to stimulate the introduction of new teaching methods.

Charts 25 and 26 show the average point on the pay scale at which main scale teachers were appointed by the schools surveyed in 1993/94, 1994/95, and 1995/96 for primary schools and secondary schools. They exclude the appointment of headteachers and deputies. The figures are based on the appointment of 146 primary and 316 secondary teachers.

**Key point**

- There has been very little change in the average pay point at which teachers are appointed between 1993/94 and 1995/96.
Chart 25  
Average point on the pay scale at which teachers are appointed  
Primary schools

Chart 26  
Average point on the pay scale at which teachers are appointed  
Secondary schools

The Average Point on the Pay Scale at which Schools Appoint Teachers
The Budget Allocated to Teachers' Salaries

Teachers' salaries represent the major cost of a school. Charts 27 and 28 show the percentage of schools' gross budgeted expenditure allocated to salaries in 1995/96. The gross budgeted expenditure is the total amount that the school plans to spend. The gross budgeted expenditure for grant-maintained schools excludes any provision for capital expenditure. The figure for teachers' salaries includes the budget for supply teachers.

As grant-maintained schools have to cover some services from their budgets that are provided centrally for LEA maintained schools, the proportion of the budget allocated to teaching staff might be expected to be less.

Any consideration of these figures needs to take account of the actual amounts per pupil spent on teachers and other budget headings, (Charts 33 to 44) and also of the total delegated funding per pupil (Charts 1 and 3).

Key point

- Commonly between 60% and 80% of a schools' delegated budget is allocated to teachers' salaries.
Chart 27
Percentage of budget allocated to teachers' salaries
Primary schools
1995/96

Chart 28
Percentage of budget allocated to teachers' salaries
Secondary schools
1995/96
Comparative Information 1995/96

Adding up the Sums

Hours Worked by Administrative Staff

Adding up the Sums reported increases in the hours worked by administrative staff between 1988 and 1993. After the cost of teachers, the cost of administrative staff is often the next largest item in a school’s budget.

A review of the hours worked by administrative staff also needs to take account of the amount of time spent on administrative tasks by teaching staff, particularly by the headteacher and any deputies (see Charts 17 to 20).

Key points

- There is a wide variation in the number of hours worked per annum by administrative staff per pupil in schools of similar size. On average these are expected to amount to 6.3 hours per pupil per annum in primary schools in 1995/96, and to 7.9 hours per pupil per annum in secondary schools.

  Charts 29 & 30

- There has been no statistically significant change in the number of hours worked by administrative staff per pupil in the past three years.
Chart 29
Administrator hours per pupil per annum
Primary schools
1995/96

Chart 30
Administrator hours per pupil per annum
Secondary schools
1995/96
The Pattern of Expenditure in Schools

Schools need to plan their budgets taking both a long term and a short term view. While it may be possible to allocate a high proportion of the budget to teachers’ salaries for a short while, attention also needs to be given to the maintenance of the school, and to the quality of the books and other materials that the pupils use.

Schools need to take care when comparing their own expenditure pattern with other schools. It is important to remember that comparisons can only prompt questions: they do not necessarily provide answers.

The expenditure shown under a similar heading in different schools can vary for a number of reasons. For example, cleaning might be carried out by employed staff, when the cost may appear as ‘non-teaching staff costs’; or under contract, when the cost may appear as ‘maintenance and cleaning’.

Similarly, the cost of some educational supplies may be recorded under ‘other costs’. ‘Maintenance’ might include repair work which in another school would be classified as capital work, which is not shown on these charts.

The method of procurement can also have an impact on budgets. Leasing equipment, for example, rather than direct purchase, will lead to a different pattern of expenditure. Further advice for governors and headteachers wishing to compare their own school’s expenditure with that of other similar schools can be found in the DfEE publication *Benchmarking School Budgets*.

Grant-maintained schools’ expenditure usually includes some items that are covered by the budgets held centrally by LEAs. Expenditure for these schools in areas such as administration may be higher than LEA schools.

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Points to note in interpreting the data

- Teaching budget includes the costs of supply teaching.
- Non-teaching salaries includes the costs of secretaries and administrative staff, education support staff paid from school budgets, meals assistants, caretakers, and unallocated staff costs such as travel, and interview expenses.
- Books and educational supplies include the costs of exam fees. Chart 41
- Maintenance covers both building and grounds maintenance. Charts 36 and 42
- Cleaning costs are only shown for those schools where the costs can be clearly identified. Charts 37 and 43
- Energy covers all fuel, electricity and gas, but excludes water charges. Charts 38 and 44
Chart 31
Average pattern of budgeted expenditure
Primary schools
1995/96

- Teachers 71%
- Administrators 6%
- Education support 4%
- Lunch time assistants 2%
- Caretakers & cleaners 3%
- Books & educational supplies 3%
- Maintenance & cleaning 4%
- Utilities 4%
- Other costs 3%

Chart 32
Average pattern of budgeted expenditure
Secondary schools
1995/96

- Teachers 74%
- Administrators 4%
- Education support 2%
- Lunch time assistants 1%
- Caretakers & cleaners 2%
- Books & educational supplies 4%
- Maintenance & cleaning 4%
- Utilities 5%
- Exam fees 1%
- Other costs 3%
**Chart 33**
Teaching budget per pupil
Primary schools
1995/96

**Chart 34**
Budget per pupil allocated to non-teaching salaries
Primary schools
1995/96

**Chart 35**
Books and educational supplies budget per pupil
Primary schools
1995/96
Chart 36
Budget per pupil allocated to building and grounds maintenance
Primary schools
1995/96

Chart 37
Budget per pupil allocated to cleaning
Primary schools
1995/96

Note:
Only those schools where costs can be clearly identified are included in this chart.

Chart 38
Budget per pupil allocated to energy costs
Primary schools
1995/96
Comparative Information 1995/96

Adding up the Sums 4

Chart 39
Teaching budget per pupil
Secondary schools
1995/96

Chart 40
Budget per pupil allocated to non teaching salaries
Secondary schools
1995/96

Chart 41
Books and educational supplies budget per pupil
Secondary schools
1995/96
Chart 42
Budget per pupil allocated to building and grounds maintenance
Secondary schools
1995/96

Chart 43
Budget per pupil allocated to cleaning
Secondary schools
1995/96

Note:
Only schools where the budget can be clearly identified are included in this chart.

Chart 44
Budget per pupil allocated to energy costs
Secondary schools
1995/96
Classroom Assistants

Research for previous editions of *Adding up the Sums* found a steady growth in the employment of classroom assistants as schools became responsible for their budgets, but the changes over the past three years noted in this survey are not statistically significant.

The average number of classroom assistants per teacher found in this survey was:

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<tr>
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<td>0.25</td>
<td>0.24</td>
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<tr>
<td>Secondary schools</td>
<td>0.02</td>
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<td>0.03</td>
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Chart 45
Classroom assistants per 100 pupils
Primary schools
1995/96

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<td>200 to 300 pupils</td>
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<td>over 300 pupils</td>
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Staff Sickness Absence

Staff sickness can have a major impact on a school's budget. The data in Charts 46 and 47 is based on the average number of days absence per member of staff in the spring term of 1995, expressed as a percentage of the days in the term.

Care needs to be taken in interpreting these charts. One or two cases of long term sickness can distort the figures considerably.

Key points

- There is a wide variation in the pattern of staff sickness, both between schools, and from year to year.

- The average percentage of days lost through sickness remained constant between 1994 and 1995 in primary schools, at about 6%, but increased slightly from 3.8% to 4.7% in secondary schools. However, the variation in individual schools sickness levels was so great that this cannot be interpreted as a trend.

- The proportion of sickness covered by casual supply teachers in the primary schools in the survey was just under 60%.

- Secondary schools in the survey made less use of supply teachers, covering around 35% of absence with supply teachers.
Chart 46
Percentage of days lost through sickness
Primary schools
Spring term 1995

Percentage of days lost

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Chart 47
Percentage of days lost through sickness
Secondary schools
Spring term 1995

Percentage of days lost

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Staff Sickness Absence
Appendix 1

Local Education Authority Spending

The overall budget that each local education authority (LEA) sets has an impact on the amount of money that each school receives.

This in turn relates to the education component of its ‘Standard Spending Assessment’ (SSA). The SSA represents the government’s view of what a local authority needs to spend to provide a standard level of service consistent with overall spending targets, and taking account of the social, demographic and geographical characteristics of the authority’s area.

The SSA is built up of a number of service blocks, covering education, social services, police, highways, fire and civil defence, capital, and all other services. However, local authorities are under no obligation to spend the sums in a specific block on the same services, so long as they spend within the overall total. Welsh authorities receive a single consolidated SSA for all services, and cannot be compared in this way.

Key points

- For 1995-96, the average county spends 5% above SSA, the average metropolitan authority spends 6% above SSA and the average London authority spends 3% above SSA.
- 34 out of 38 English county education authorities spend at or above their SSA. Chart A1
- 32 out of 36 metropolitan authorities spend at or above their SSA. Chart A2
- 26 out of 32 London authorities spend at or above their SSA. Chart A3

Notes on the calculation.

These charts are based on the 1995/96 budget returns (Form RA 96) completed by local authorities. Local authority education expenditure is the sum of:-

- Education service costs, including catering (lines 1-10)
- Careers service costs (line 41)
- Net recoupment (line 69)
- Mandatory student awards (line 70)
- Payments in respect of GM schools (line 92); less
- Special grants (From the SG return)

The first two items are increased by the pro-rata share of ‘Unallocated Contingencies’, (line 67), plus capital expenditure charged to revenues (line 99), plus minor unallocated items (lines 73, 75, 100).

The SSA is calculated as the sum of the five education SSA elements 1995/96.

1 The Isle of Wight which changed status in 1995 has been excluded from this chart.
Appendix 2

The Survey

Adding up the Sums 2 and 3 were based on data from the same sample of schools. Information for this survey was gathered from a fresh sample of schools, with the assistance of staff from the District Audit agency of the Audit Commission. We approached 110 schools, and data was received from 71 schools, a response rate of 65 per cent. Schools provided information covering several years, to allow trends to be assessed.

Sixty three of the schools that provided data come from 11 Local Education Authorities. These were selected to provide a mix of phase, urban and rural schools, as well as different sizes of school. They include voluntary aided schools as well as county schools. Eight grant-maintained schools returned questionnaires.

The LEAs whose schools participated in the survey were:

<table>
<thead>
<tr>
<th>Area</th>
<th>Primary schools</th>
<th>Secondary schools</th>
</tr>
</thead>
<tbody>
<tr>
<td>London</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bromley</td>
<td>7</td>
<td>2</td>
</tr>
<tr>
<td>Croydon</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Hackney</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Hillingdon</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Other Metropolitan areas</td>
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<tr>
<td>Doncaster</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>Sandwell</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Stockport</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>County Areas</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Devon</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>Dyfed</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>Lancashire</td>
<td>5</td>
<td>3</td>
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<tr>
<td>West Glamorgan</td>
<td>5</td>
<td>2</td>
</tr>
<tr>
<td>Grant-maintained</td>
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<td>6</td>
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The sizes of school surveyed were

<table>
<thead>
<tr>
<th>Primary</th>
<th>Secondary</th>
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</thead>
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<tr>
<td>under 100 pupils</td>
<td>6 schools</td>
</tr>
<tr>
<td>100 to 200 pupils</td>
<td>9 schools</td>
</tr>
<tr>
<td>200 to 300 pupils</td>
<td>16 schools</td>
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<tr>
<td>over 300 pupils</td>
<td>10 schools</td>
</tr>
<tr>
<td>Secondary</td>
<td></td>
</tr>
<tr>
<td>under 900 pupils</td>
<td>15 schools</td>
</tr>
<tr>
<td>over 900 pupils</td>
<td>15 schools</td>
</tr>
</tbody>
</table>
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:

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