ASCL Association of School and College Leaders

Costing the curriculum from a teacher time perspective

This paper has been produced following requests from ASCL members to provide a simple method for costing the curriculum.

The paper is designed for senior leaders with responsibility for financial management or timetabling responsibility, and including business leaders, governors and trustees.

The approach described is a deliberately simple, and possibly even a simplistic approach which nevertheless could provide food for thought when considering expenditure in general terms.

The process used for this method considers using the time the school employs its teachers as a basic counting unit for overall cost. The model uses an 11 to 18 secondary school. with a pupil roll of 1,100 (180 in Years 7 to 11 plus 200 in post-16), 64.7 FTE teachers and a timetable cycle of 25 hours.

This gives 1,617 hours of teacher time available for curriculum contact time and all the PPA, management and other non-contact time. This is a rounded down value which assumes one teacher contributing 15 teacher contact hours counts as 0.7FTE.

If the teaching staff cost represents say 60% of total revenue expenditure then it is a fairly simple sum to convert 1,617 teacher hours into a total expenditure in pounds. For the purposes of this paper, this has been left as 1,617 in units of teacher hours as this summarises the cost of the timetable provision in its widest sense and also simplifies the idea of itemising any detail costs.

Process

A deployment of teacher hours was modelled in the timetable in terms of teacher periods allocated to year groups in line with a basic curriculum model and with some wider whole school curriculum areas such as intervention and learning support added.

A theoretical staffing structure based on 64.7FTE teachers to provide the requisite number of teacher contact hours was prepared with the teacher non-contact time subdivided by PPA, Management, ECT and Other. Please note that the values shown below are in no way intended as recommendations or targets. They are simply invented figures to illustrate the process.

The imagined staffing structure and contact levels are shown in Table 1.

Table 1

Role	FTE	Contact Load	PPA	Management	ECT	Other
Headteacher	1	0	0	25	0	0
Deputy Head	2	4	1	20	0	0
Assistant Head	3	8	1	16	0	0
Faculty Head	5	16	2	7	0	0
Subject Lead	10	20	2	3	0	0
Pastoral Lead	5	16	2	7	0	0
Main scale part-time	0.7	15	2	0	0	0
Main scale full-time	37	22	3	0	0	0

The allocation of all these teacher hours is summarised in Table 2:

Table 2

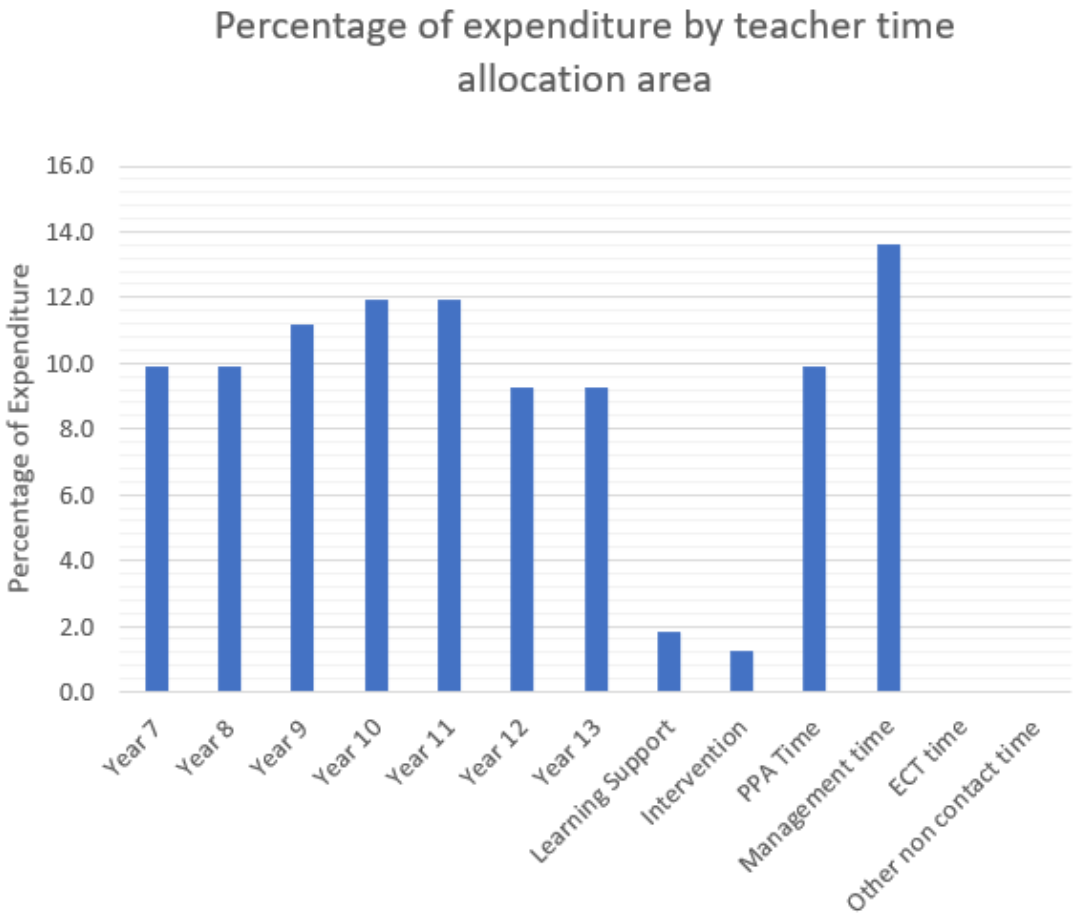
Length of timetable cycle in periods	25		
FTE teachers employed	64.7		
Total available teacher periods (Rounded down)	1617		
Timetable areas	Pupil roll	tp allocated	
Year 7	180	160	Contact Time
Year 8	180	160	
Year 9	180	181	
Year 10	180	193	
Year 11	180	193	
Year 12	110	150	
Year 13	90	150	
Learning Support	n/a	30	
Intervention	n/a	20	
Total roll and Total contact time	1100	1237	Subtotal
PPA Time		160	Non Contact Time
Management time		220	
ECT time		0	
Other non contact time		0	
Total non contact time		380	Subtotal
Check total of teacher time		1617	
Overall Statistics			
FTE Teachers employed	64.70		
Pupil to teacher ratio (PTR) in the school	17.00		
Teacher contact ratio	0.76		
Average teacher load in tp	19.12		
Average Class Size (PTR in the timetable)	22.23		

Table 3 shows the extracted totals for teacher time expressed as a percentage of the total teacher time.

Table 3

Extract for expenditure total axes labels	Teacher hours	Percentage of expenditure
Year 7	160	9.9
Year 8	160	9.9
Year 9	181	11.2
Year 10	193	11.9
Year 11	193	11.9
Year 12	150	9.3
Year 13	150	9.3
Learning Support	30	1.9
Intervention	20	1.2
PPA Time	160	9.9
Management time	220	13.6
ECT time	0	0.0
Other non contact time	0	0.0

Table 3 can also be shown as a bar chart:



This imaginary school shows how questions can be raised such as:

- How cost-effective is spending 14% of revenue on management time?
- Years 12 and 13 are not costing more to timetable than the main school, is this to be expected?
- Is a 3% revenue spend on learning support and intervention cost-effective?
- My overall teacher contact ratio is 0.76. I could increase that by reducing management time. Would that be a good idea?

These are generic and open-ended discussion questions. The model is not intended as an exemplar for any particular school. If any member thinks this type of analysis might be useful in their school, the basic spreadsheet used is available as a **download**. Cells with a blue font are user input cells and the whole sheet is locked with the password PASSWORD so any used can unlock the sheet and adapt it to meet their own needs.

In one sense this suggestion is no more than a ‘starter for ten’.. Any individual school could extend this idea to add layers of detail to better illustrate their own situation. For example, breaking down the total school costs and allocating those to year groups and non-year group areas then reworking the chart above as a set of stacked columns might be informative in some schools. On the other hand, the work involved might not be cost effective and the final result would not add significantly to the useful information the school already holds. This sort of exercise is only really useful if it provides illumination and does not morph into an attempt to justify a preconceived idea!

Further support

ASCL members can contact the ASCL **Hotline** in the first instance if they have any queries in this area.

ASCL Professional Development also runs several events during the year covering this area. Visit **www.ascl.org.uk/events** to find out more or subscribe to our regular newsletter **PD News**.

Sam Ellis, ASCL consultant

May 2024