

Analytics & Research

payroll benchmarking club

Barchester Council

COMPARATOR REPORT

Barchester
Comparator 1
Comparator 2
Comparator 3
Comparator 4
Comparator 5
Comparator 6
Comparator 7
Comparator 8
Comparator 9

Comparator 10
Comparator 11
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Comparator 15
Comparator 16
Comparator 17
Comparator 18

This is a sample report. The averages contained within this report have been adjusted so they do not reflect true club averages.

Normally we would include a separate key with this report which would indicate which letter stood for which comparator.

Computed and printed by:
CIPFA Business Limited
3 Robert Street, London, WC2N 6RL
Tel: 0203 117 1840

Preface

Purpose

The purpose of this report is to provide you with the information collected during the benchmarking exercise. Whilst CIPFA does check the figures in the report authorities are often best placed to query any values submitted.

This report closely reflects the questionnaire and you may find it helpful to have a copy of your questionnaire to hand when looking through the report.

The report contains a great deal of information that we hope you will find interesting and useful in assessing your payroll activities.

At the end of the Benchmarking process, your authority will also receive supplemental materials which will provide further depth to this report:

- **Interactive report:** an Excel spreadsheet containing all the bar charts found in this report. The user can change the charts to show custom comparator groups.
- **Database:** an Excel spreadsheet containing all the data submitted by club members in 2018. The user can also populate a copy of the questionnaire with the data for any member.
- **Narrative report:** a report containing an analysis of the responses to the text based parts of the questionnaire.
- **National Summary:** a report which provides an overview of all the data submitted.

We hope you find the report useful. Please let us know any suggestions you have that could help to improve the exercise in future years.

Contact us

If you have any queries regarding your report contact:

Ben Lockett

020 7543 5683

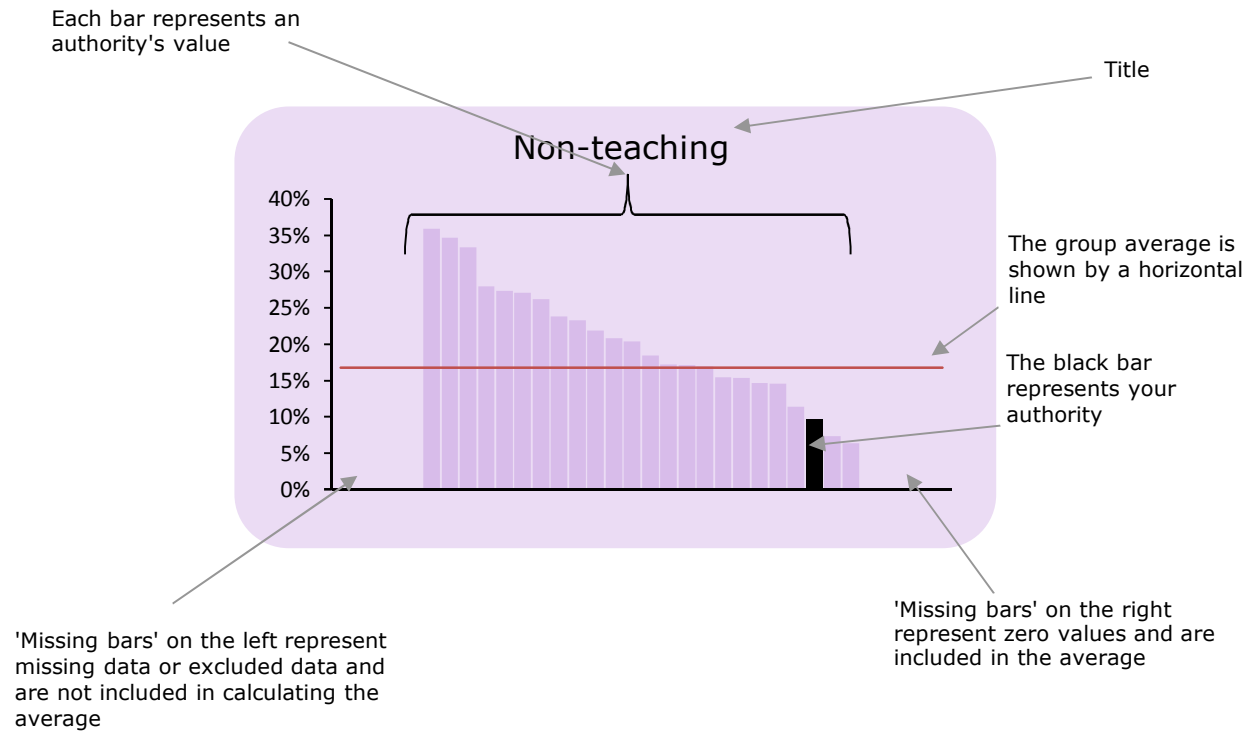
Ben.Lockett@cipfa.org

Useful Information

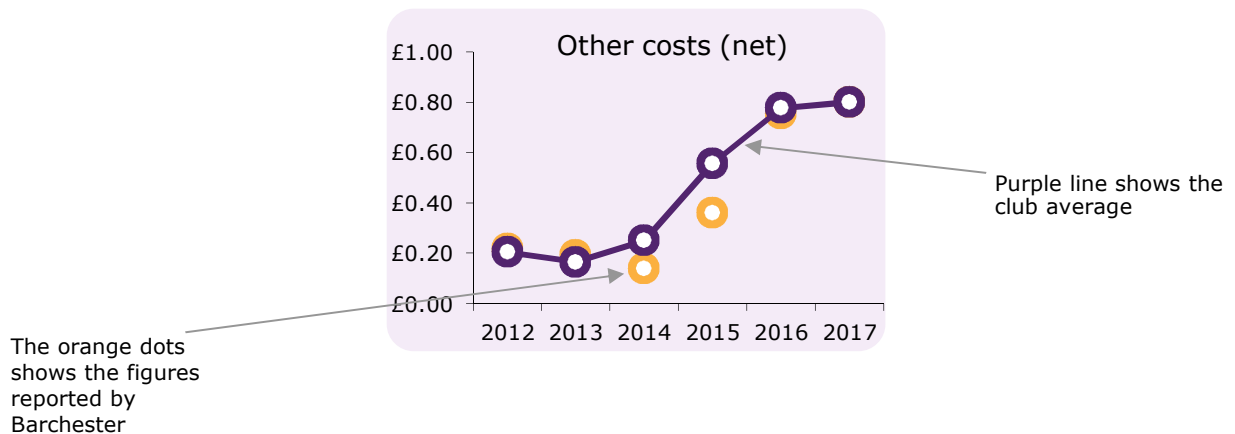
Averages: Almost all of our tables and charts compare your figure with a group average. The average is the unweighted mean value for the group. This average value ignores missing data, or data that we have excluded and for this reason sets of averages sometimes do not reconcile precisely.

Charts: We display a large amount of data on charts as this allows us to show data for entire groups efficiently and gives far more information than a simple average (i.e. range of data, individual authority values etc.) Below we have annotated some examples of the charts we use.

Bar Charts: These are our standard method of displaying a full set of data



Time series Charts: These are our standard method of displaying time series data



Contents

This report is divided into the following sections.

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Section 1 - Summary

This page provides a brief summary of the most salient aspects of the report.

Section 2 - Cost Performance Summary

This is a snapshot of the key cost benchmarks, which are shown in detail in sections 3, 4, 5 & 6.

Section 3 - Cost Per Payslip

This section concentrates on net cost per payslip and its constituent parts, showing both the group-wide histograms, and your actual figures compared to the averages.

Staff costs are further analysed to show staff cost/FTE and payslips/FTE.

Section 4 - Cost Per Employee

In this section we show information on the cost per employee. The different employee types are unweighted, with the exception of pensioners who receive a weighting of 0.3.

Section 5 - Cost Per Weighted Employee (no allowance for positive input)

In this section weights are applied to the different types of employee to produce "equivalent monthly employees". This reflects the fact that there is more work involved in paying weekly than monthly. The weights used are 1.0 for monthly, 2.0 for weekly, 1.5 for 2-weekly and 0.3 for pensioners.

No allowance is made for positive input.

Section 6 - Cost Per Weighted Employee (double weighting for positive input)

This section takes the weightings for Section 5 and applies a double weighting for positive input to reflect the fact that positive input requires more work. The weightings are:

Positive input: 2.0 for monthly paid, 4.0 for weekly paid and 3.0 for 2-weekly paid.

Negative input: 1.0 for monthly paid, 2.0 for weekly paid, 1.5 for 2-weekly paid and 0.3 for pensioners.



Section 7 - Employee Analysis

This section concentrates on employee related areas including payment frequency, type of input, employee turnover, schools based staff and employees working for other bodies.

Section 8 - Payment Analysis

The main areas covered are payment method, payslip distribution and payment errors.

Section 9 - Staff Analysis

These pages compare your payroll section staff in terms of pay rates, turnover, sickness absence, years of experience and qualifications.

Section 10 - Timeseries Analysis

This section is particularly useful as it shows performance over time compared with the tier average. The timeseries shown are for cost/employee, payslips/employee, cost/payslip, staff cost/payslip, IT cost/payslip and other costs/payslip.

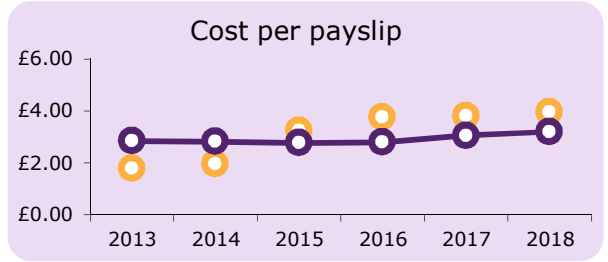
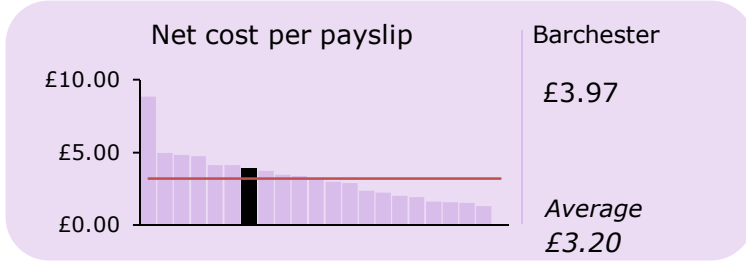
Section 11 - Quartile Figures

This section compares a member's figures with the quartile figures for the tier of authority. The measures shown are net cost/payslip, cost/employee and cost/weighted employee. As noted on the previous page, quartile information is only included with the final reports by tier.

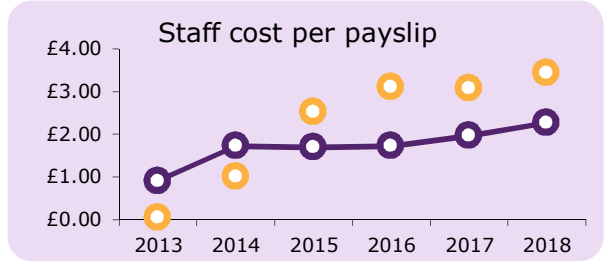
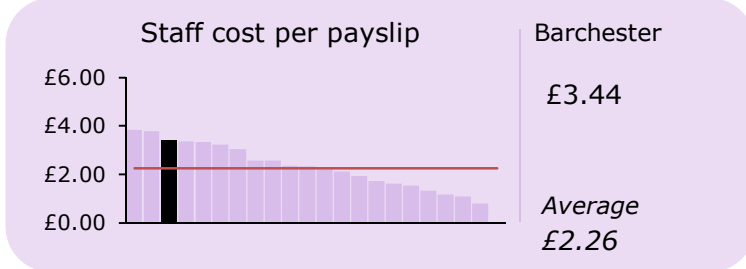
SECTION 1 - SUMMARY 2017/18

KEY: Club average ○ Barchester ○

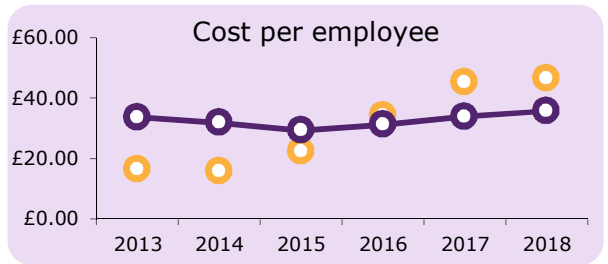
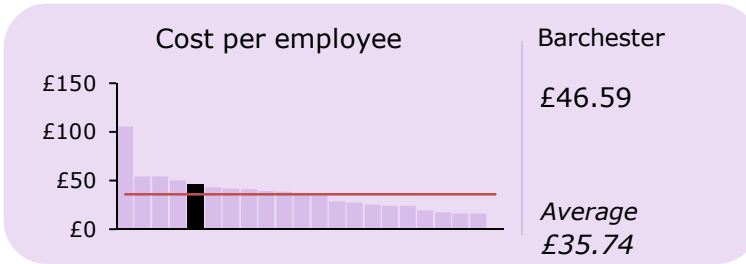
NET COST / PAYSリップ 2017/18



STAFF COST / PAYSリップ 2017/18



NET COST / EMPLOYEE 2017/18



CORE DATA 2017/18

Employees:		Actual	Wgt	Weighted Employees	2 x Weighted Wgt	2 x Weighted Employees
Weekly paid	Positive input	-	2.0	-	4.0	-
	Negative input	-	-	-	2.0	-
2-weekly	Positive input	-	1.5	-	3.0	-
	Negative input	-	-	-	1.5	-
Monthly/ 4 weekly	Positive input	-	1.0	17,497	2.0	-
	Negative input	17,497	-	-	1.0	17,497
Pensioners	Negative input	-	0.3	-	0.3	-
Total		17,497	1.000	17,497	1.000	17,497

Benchmark costs (£'000)

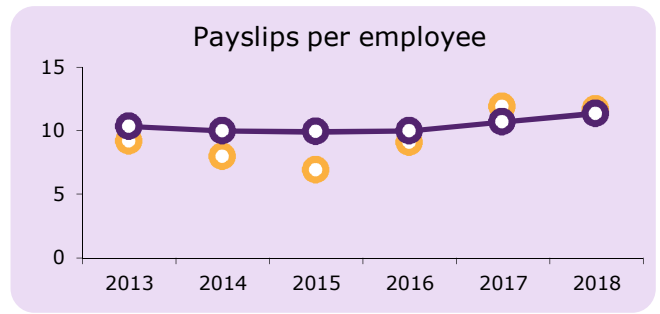
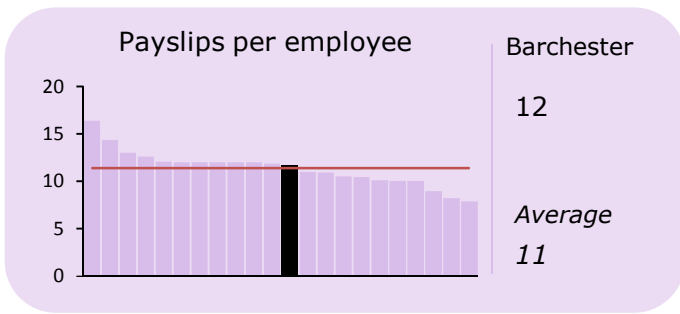
Staff	705
Bought-in services	-
Postage & distribution	23
Other running costs	38
Direct costs	766
Accommodation	24
IT costs	-
Other central charges	51
Indirect costs	75
Outsourcing costs	-
Gross cost	841
Income	(26)
Net cost	815

Total no. of payslips 205,229

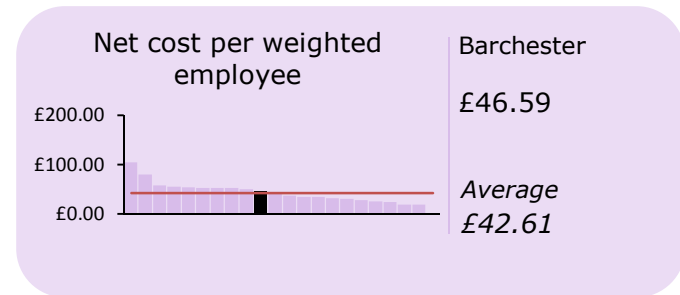
Benchmark FTEs 26.4

Employees paid 17,497

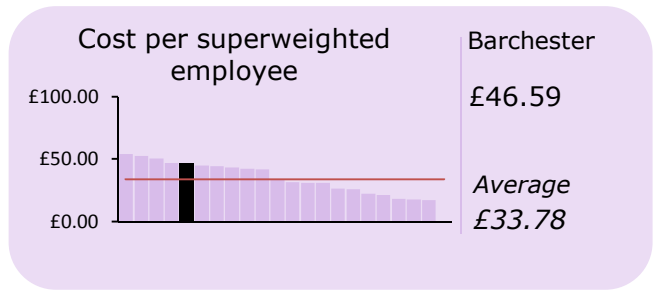
PAYSLIPS / EMPLOYEE 2017/18



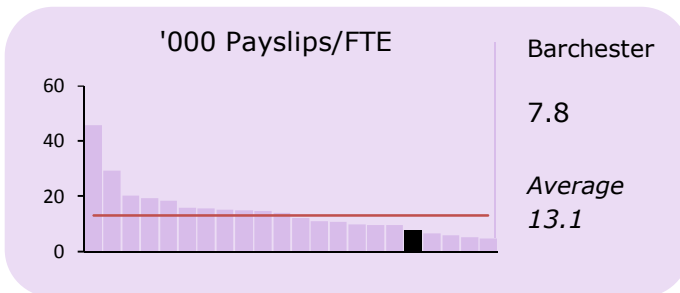
COST / WEIGHTED EMPLOYEE 2017/18



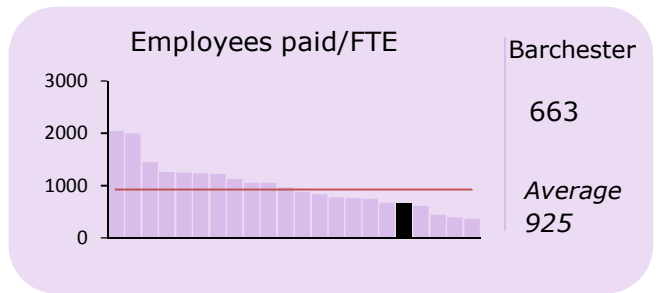
COST / DOUBLE-WEIGHTED EMPLOYEE



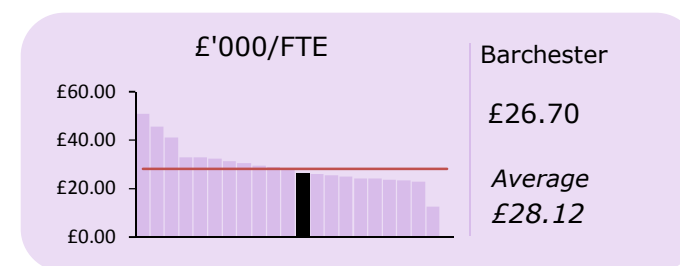
PAYSLIPS PROCESSED / FTE



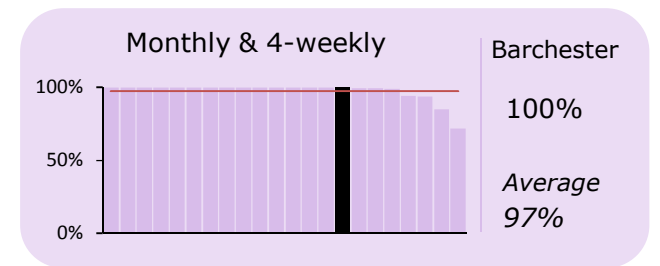
EMPLOYEES PAID / FTE



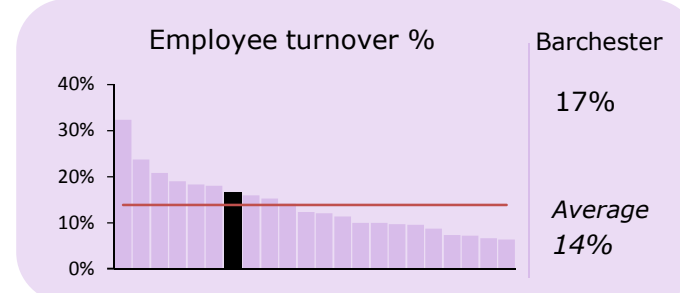
STAFF COST £'000 / FTE



EMPLOYEES PAID MONTHLY & 4-WEEKLY

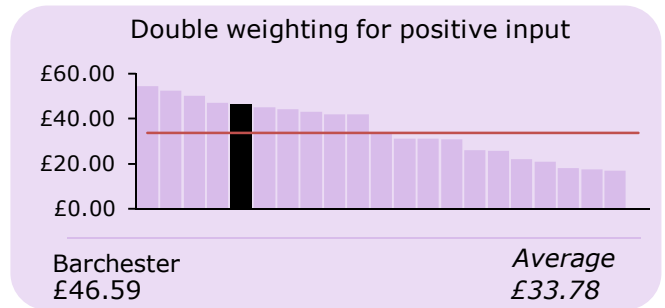
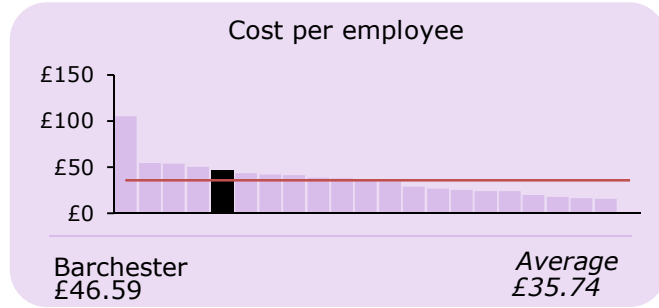


EMPLOYEE TURNOVER

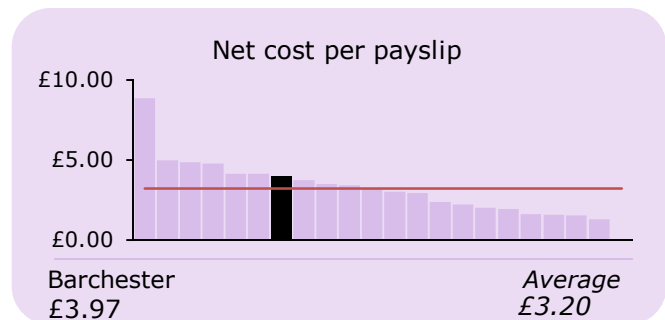
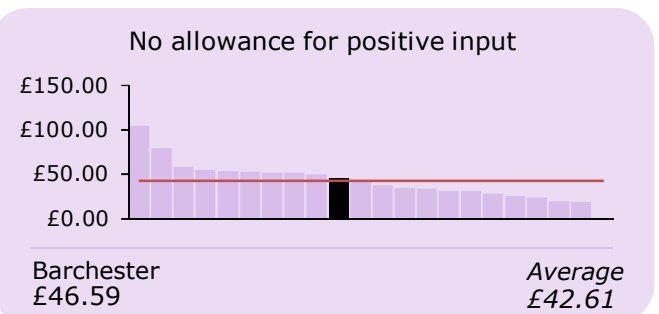


SECTION 2 - COST PERFORMANCE SUMMARY 2017/18

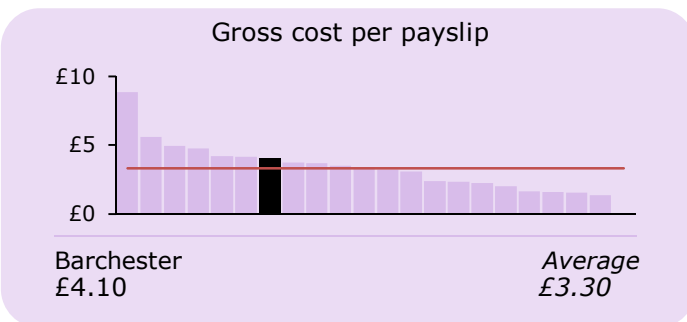
Net cost / employee



Net cost / weighted employee



Cost / payslip



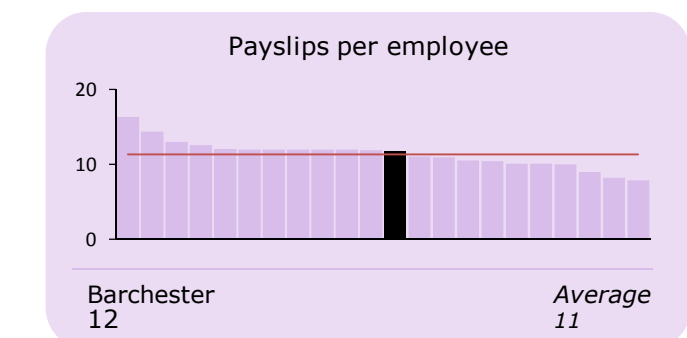
Benchmark costs (£'000)

Staff	705
Bought-in services	-
Postage & distribution	23
Other running costs	38
Direct costs	766
Accommodation	24
IT costs	-
Other central charges	51
Indirect costs	75
Outsourcing costs	-
Gross cost	841
Income	(26)
Net cost	815

Employees:		Actual	Weighted		2 x Weighted	
			Wgt	Employees	Wgt	Employees
Weekly paid	Positive input	-	2.0	-	4.0	-
	Negative input	-			2.0	-
2-weekly	Positive input	-	1.5	-	3.0	-
	Negative input	-			1.5	-
Monthly/ 4-weekly	Positive input	-	1.0	17,497	2.0	-
	Negative input	17,497			1.0	17,497
Pensioners	Negative input	-	0.3	-	0.3	-
Total		17,497	1.000	17,497	1.000	17,497

Benchmark FTEs 26.4

Payslips / employee

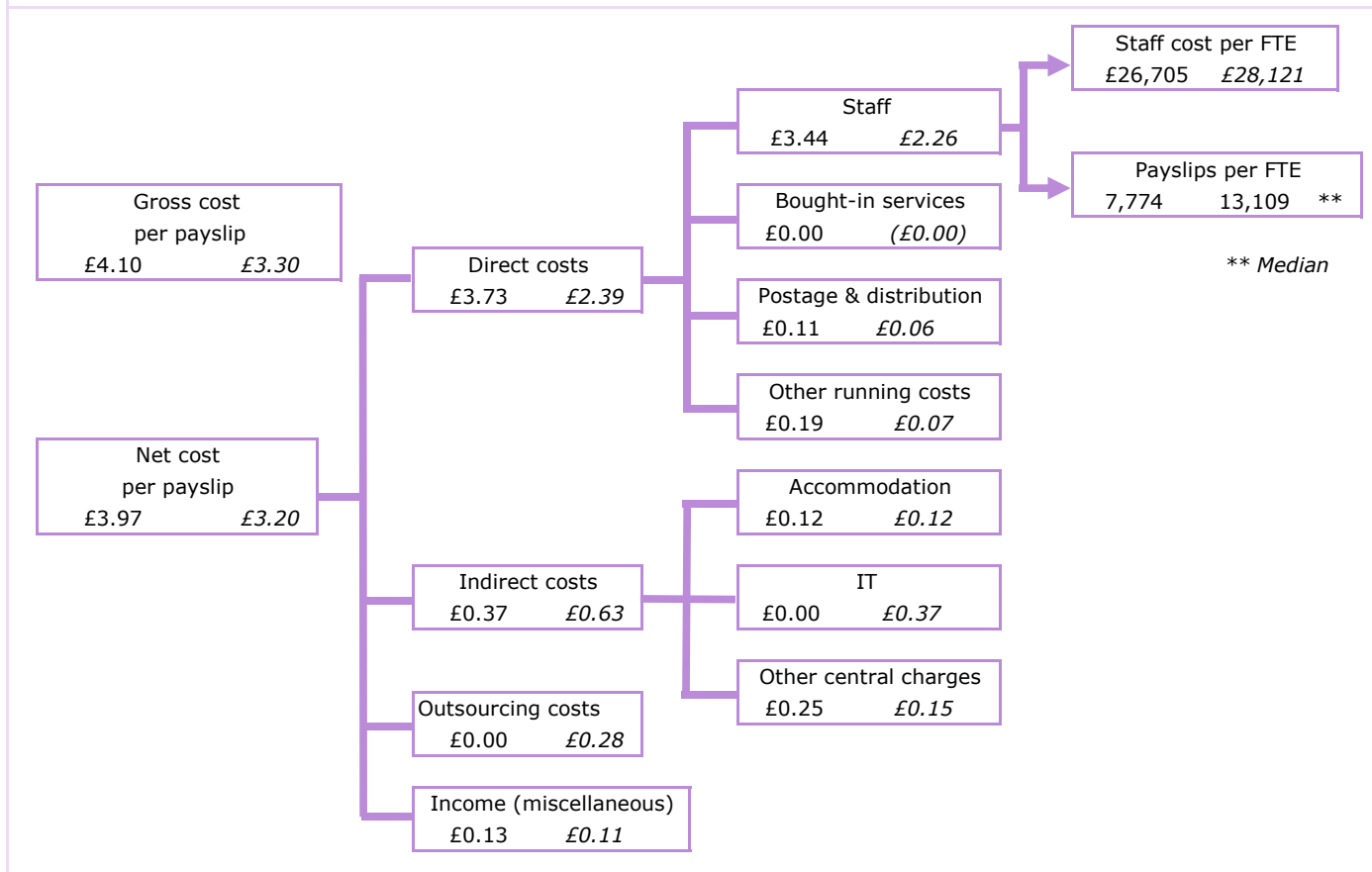


No. of payslips	Barchester
Total	205,229
Employees paid	17,497

SECTION 3 - COST PER PAYSLIP 2017/18

COST/PAYSLIP TREE

This tree diagram analyses the cost per payslip. For each benchmark two figures are given the first being the authority's cost and the second (in italics) is the group average.

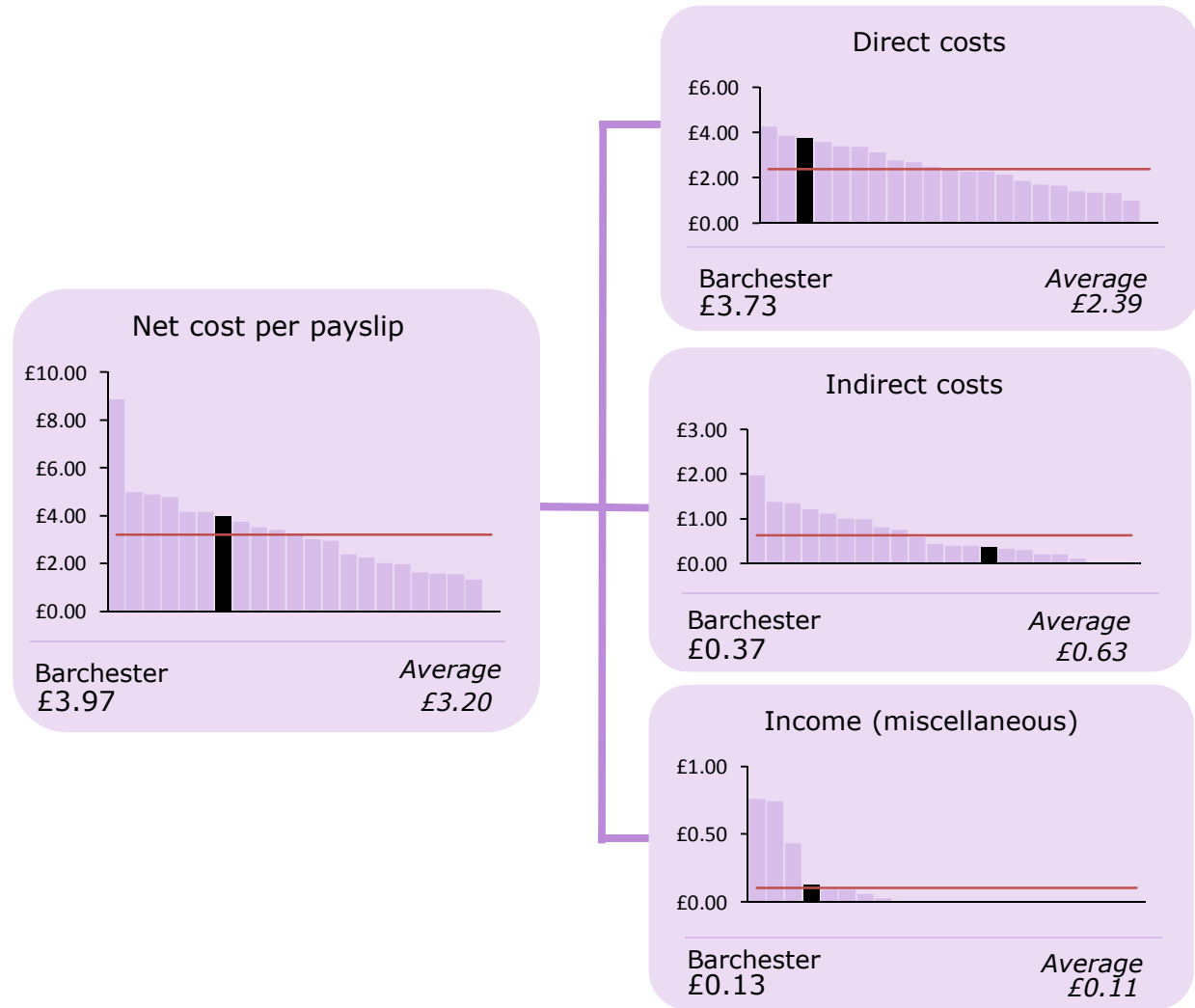


Costs (£'000)	Central	Non-core	Local costs	Bench mark
Staff	714	9	-	705
Bought-in costs	-	-	-	-
Postage & distribution	28	5	-	23
Other running costs	45	7	-	38
Direct costs	787	21	-	766
Accommodation	29	5	-	24
IT	-	-	-	-
Other central charges	61	10	-	51
Indirect costs	90	15	-	75
Outsourcing costs	-	-	-	-
Gross cost	877	36	-	841
Income (miscellaneous)				(26)
Net costs				815
FTEs	26.4	-	-	26.4

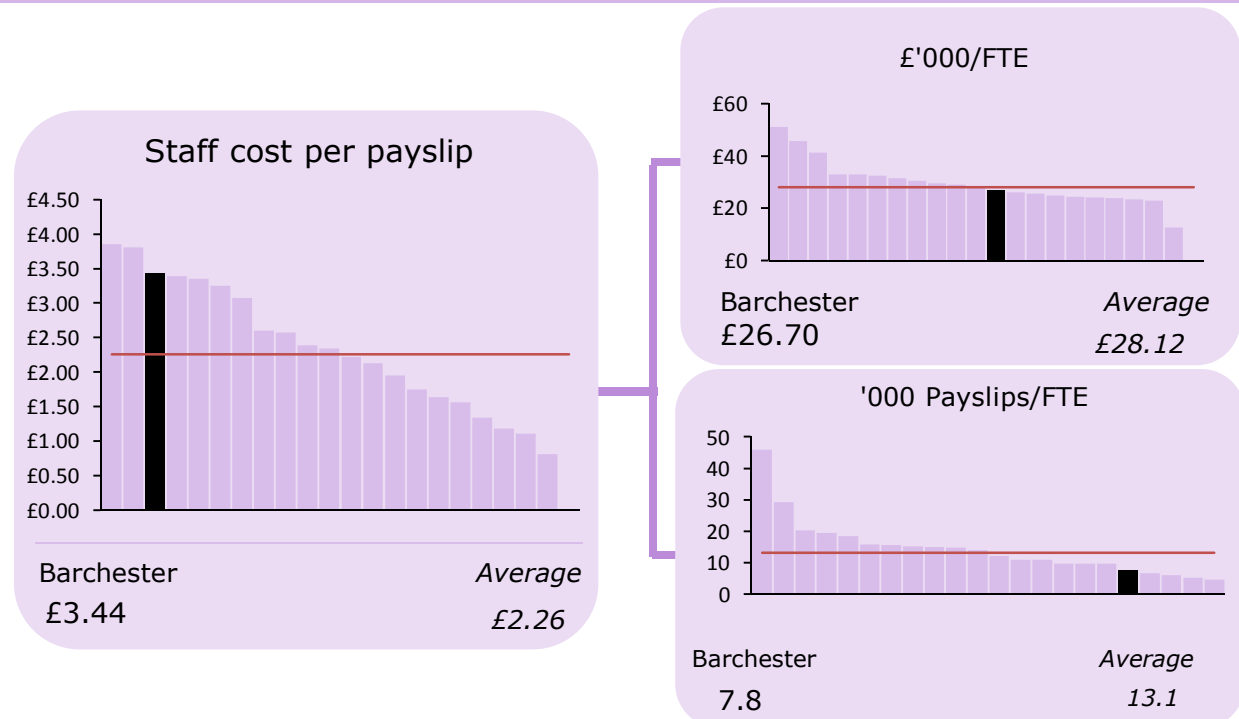
Total no. of payslips 205,229

Employees paid 17,497

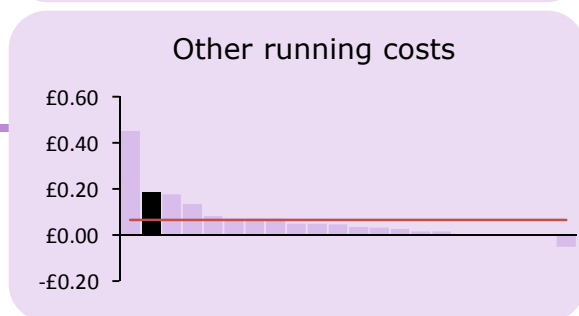
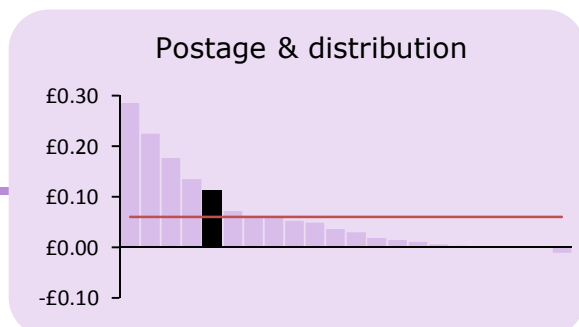
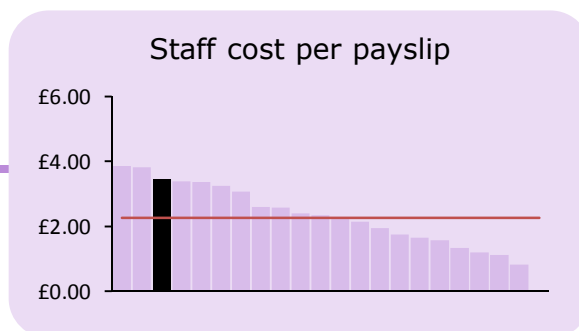
COST PER PAYSLIP 2017/18



COST PER PAYSLIP 2017/18 - STAFF ANALYSIS

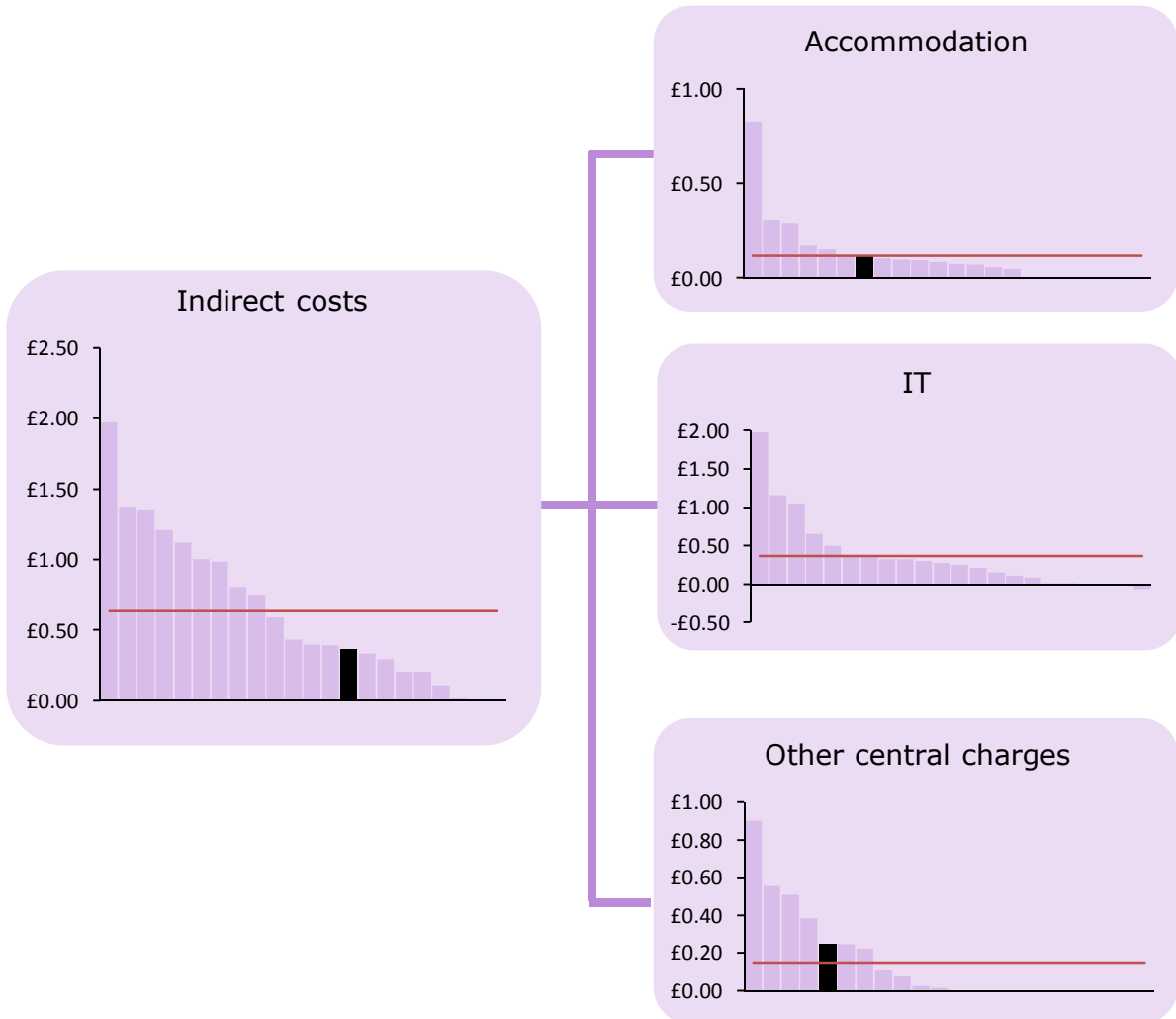


COST PER PAYSLIP 2017/18- DIRECT COSTS



Direct costs 2017/18	£'000	£/slip	Avg
Staff cost	705	3.44	2.26
Bought-in services	-	-	(0.00)
Postage & distribution	23	0.11	0.06
Other running costs	38	0.19	0.07
Total direct costs	766	3.73	2.39

COST PER PAYSLIP 2017/18- INDIRECT COSTS



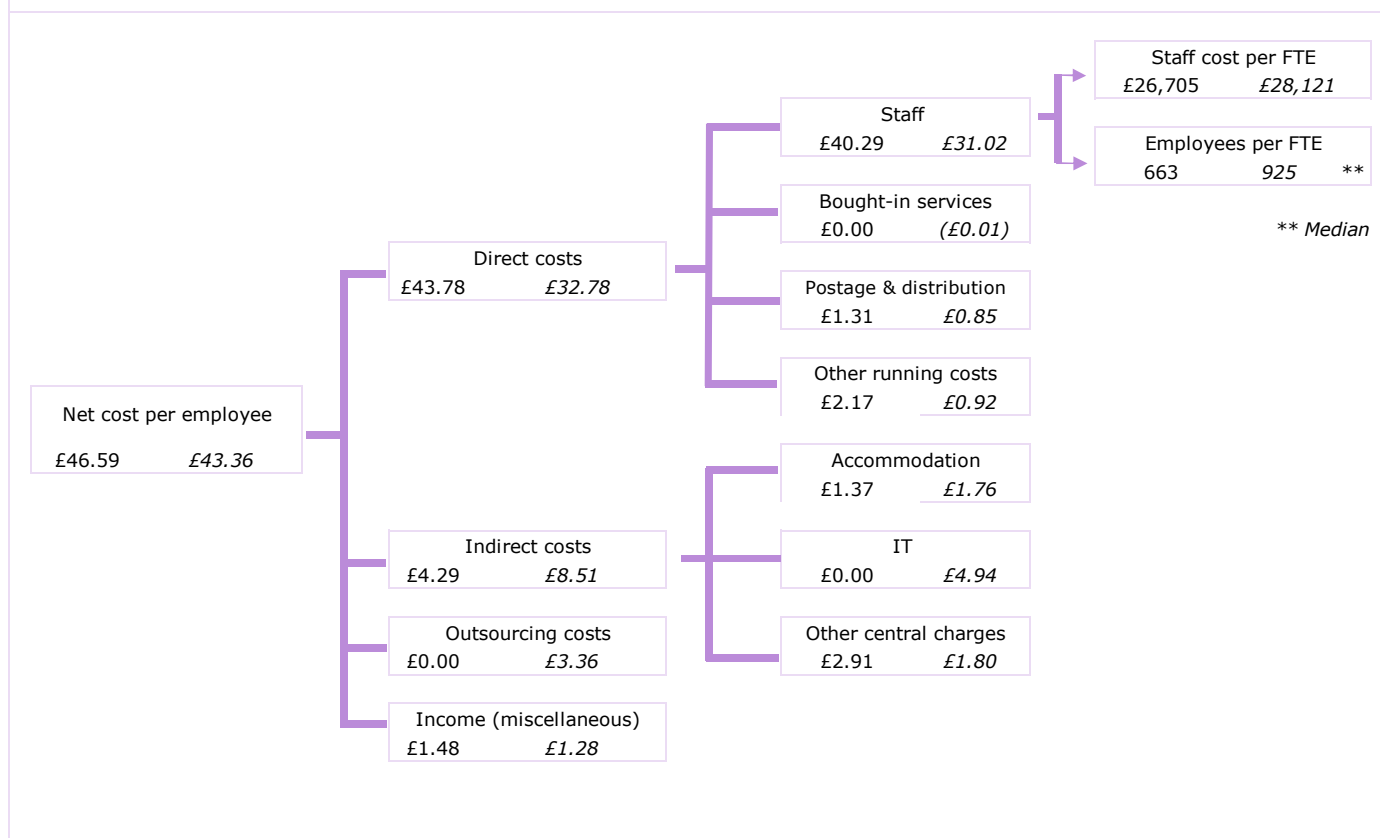
Indirect costs 2017/18	£'000	£/slip	Avg
Accommodation	24	0.12	0.12
IT	-	0.00	0.37
Other central charges	51	0.25	0.15
Total indirect costs	75	0.37	0.63

SECTION 4 - COST PER EMPLOYEE 2017/18

(no weightings except for pensioners)

COST TREE

This tree diagram analyses the cost per employee with no weighting except for pensioners. For each benchmark two figures are given the first being the authority's cost and the second (in italics) is the group average.

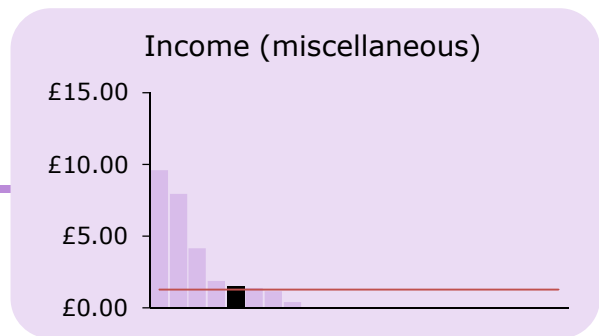
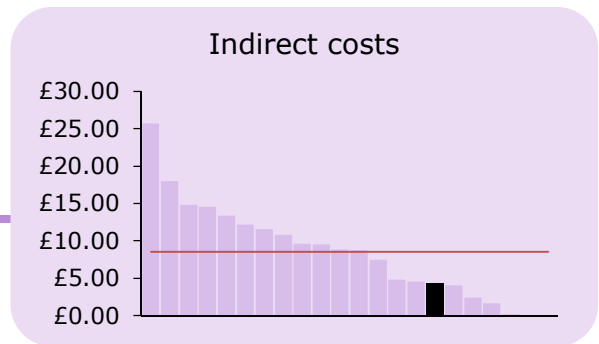
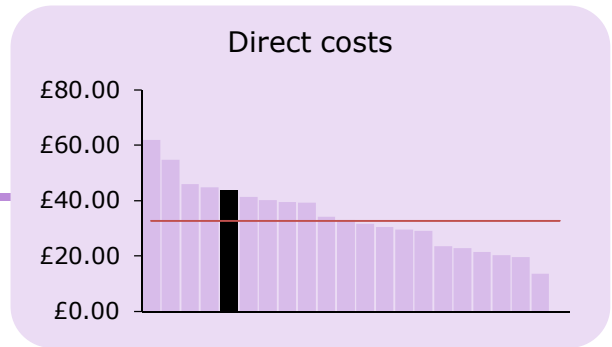
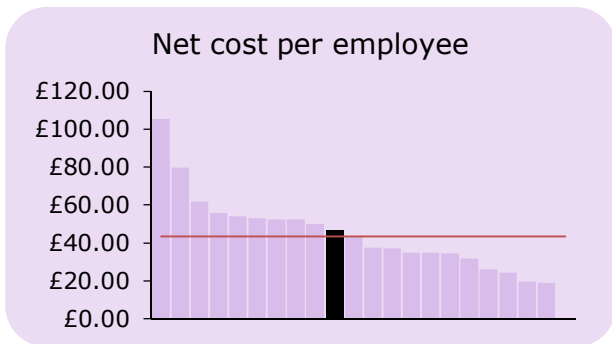


Costs (£'000)	Central	Non-core	Local costs	Benchmark
Staff	714	9	-	705
Bought-in costs	-	-	-	-
Postage & distribution	28	5	-	23
Other running costs	45	7	-	38
Direct costs	787	21	-	766
Accommodation	29	5	-	24
IT	-	-	-	-
Other central charges	61	10	-	51
Indirect costs	90	15	-	75
Outsourcing costs	-	-	-	-
Gross cost	877	36	-	841
Income (miscellaneous)				(26)
Net cost				815
FTEs	26.4	-	-	26.4

Employees	Actual	Weight	Weighted
Weekly paid	-	1.000	-
2-weekly	-	1.000	-
Monthly / 4-weekly	17,497	1.000	17,497
Pensioners	-	0.300	-
Total	17,497	1.000	17,497
Net cost/employee	£46.59	1.000	£46.59
Group average	£35.74	0.833	£43.36

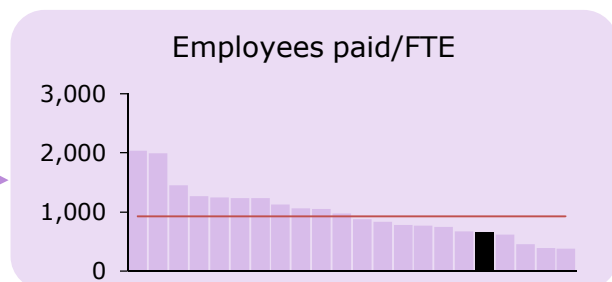
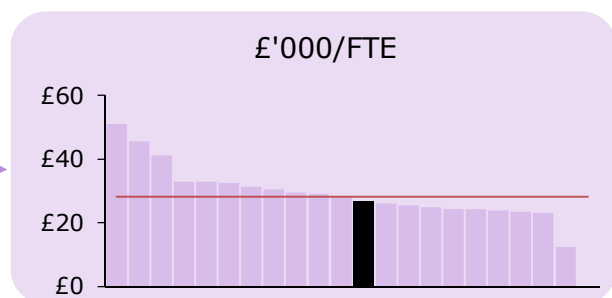
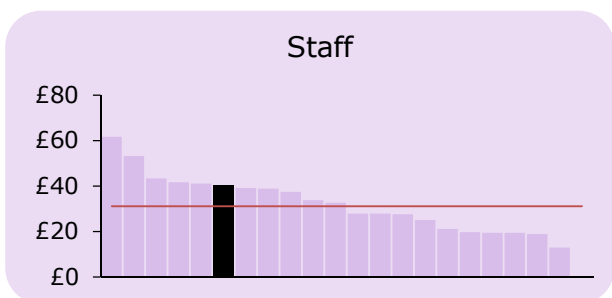
COST PER EMPLOYEE 2017/18

(no weighting except for pensioners)



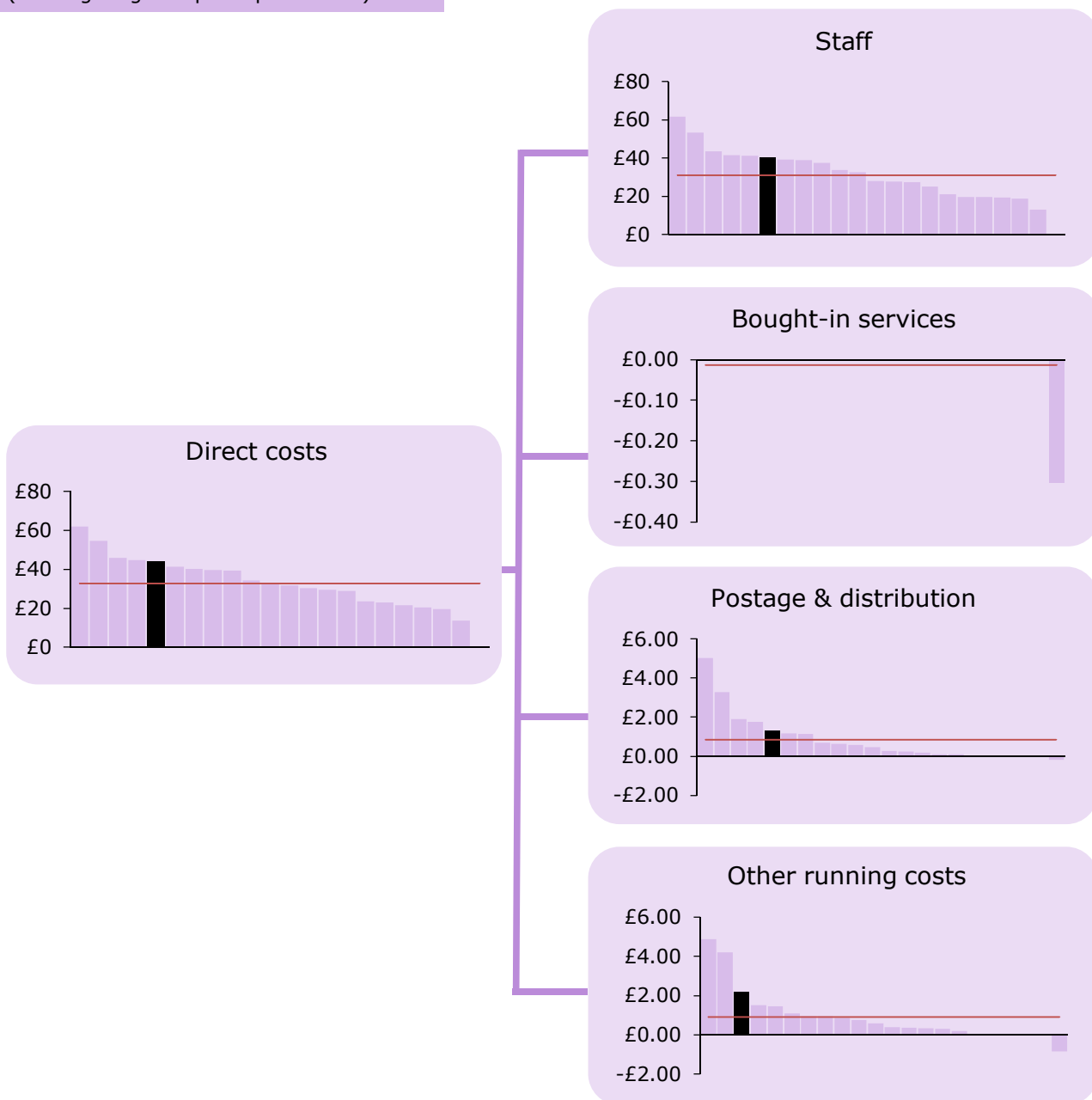
COST PER EMPLOYEE 2017/18 - STAFF ANALYSIS

(no weighting except for pensioners)



COST PER EMPLOYEE 2017/18 - DIRECT COSTS

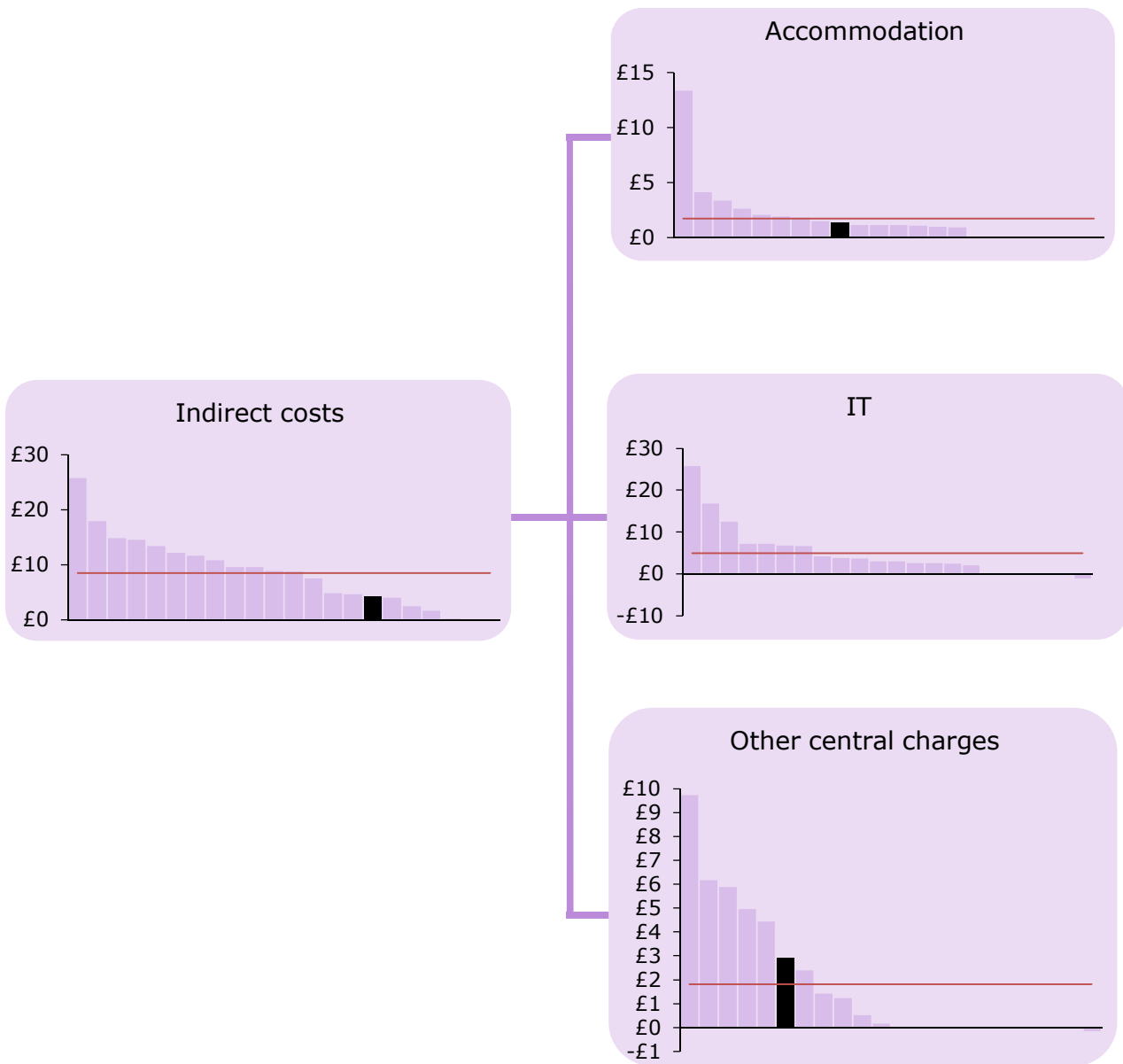
(no weighting except for pensioners)



Direct costs 2017/18	£'000	£/emp.	Avg
Staff cost	705.0	40.29	31.02
Bought-in services	-	0.00	-0.01
Postage & distribution	23.0	1.31	0.85
Other running costs	38.0	2.17	0.92
Total direct costs	766.0	43.78	32.78

COST PER EMPLOYEE 2017/18 - INDIRECT COSTS

(no weighting except for pensioners)



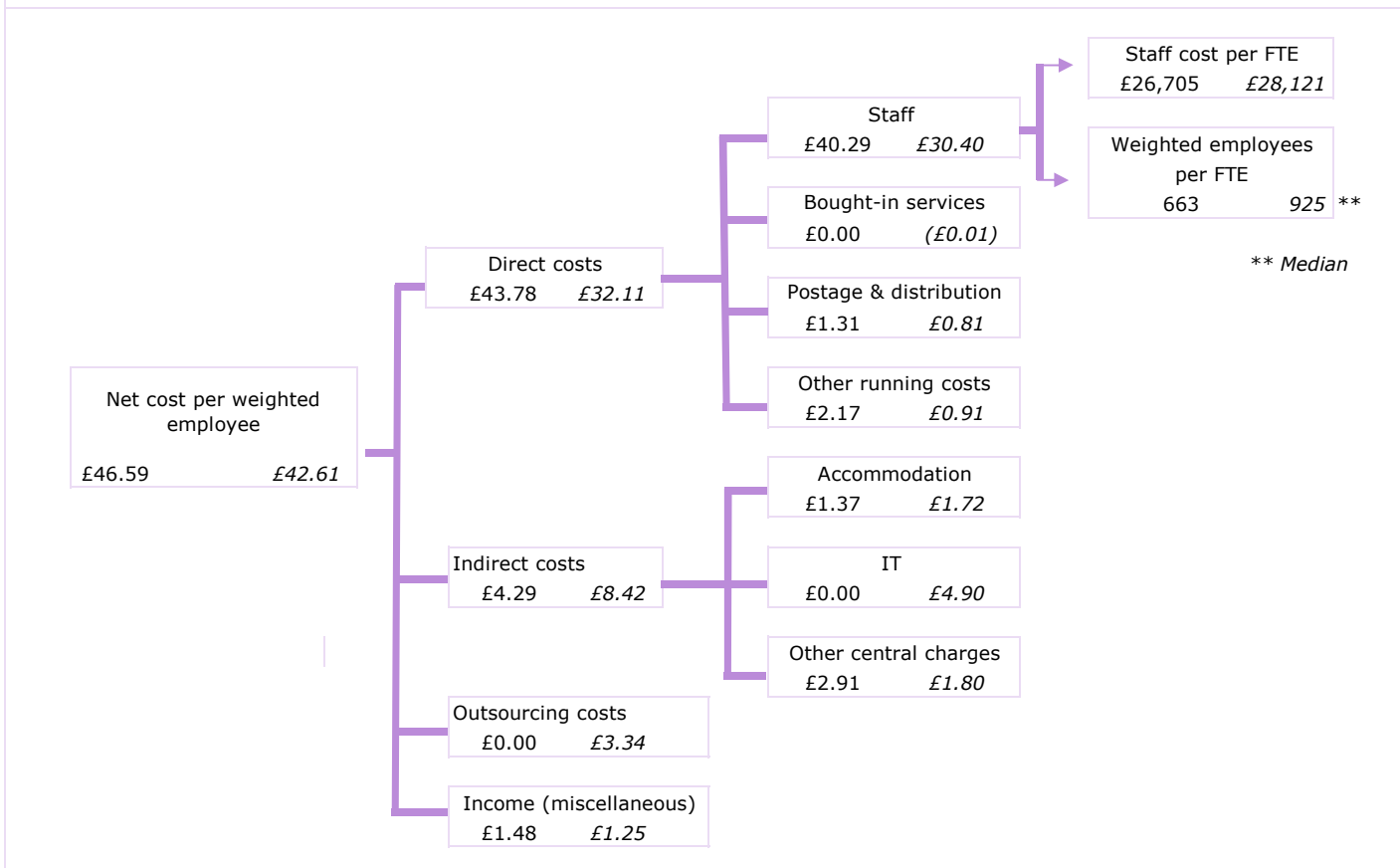
Indirect costs 2017/18	£'000	£/emp.	Avg
Accommodation	24.0	1.37	1.76
IT	-	0.00	4.94
Other central charges	51.0	2.91	1.80
Total indirect costs	75.0	4.29	8.51

SECTION 5 - COST PER WEIGHTED EMPLOYEE 2017/18

(no allowance for positive input)

COST TREE

This tree diagram analyses the cost per employee with no allowance for positive input. For each benchmark two figures are given the first being the authority's cost and the second (in italics) is the group average.



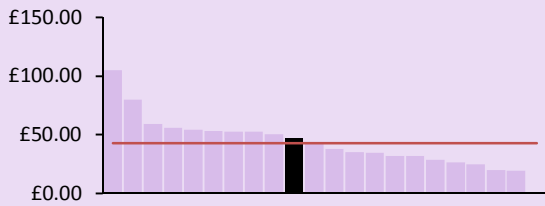
Costs (£'000)	Central	Non-core	Local costs	Benchmark
Staff	714	9	-	705
Bought-in costs	-	-	-	-
Postage & distribution	28	5	-	23
Other running costs	45	7	-	38
Direct costs	787	21	-	766
Accommodation	29	5	-	24
IT	-	-	-	-
Other central charges	61	10	-	51
Indirect costs	90	15	-	75
Outsourcing costs	-	-	-	-
Gross cost	877	36	-	841
Income (miscellaneous)				(26)
Net Cost				815
FTEs	26.4	-	-	26.4

Employees	Actual	Weight	Weighted
Weekly paid	-	2.000	-
2-weekly	-	1.500	-
Monthly / 4-weekly	17,497	1.000	17,497
Pensioners	-	0.300	-
Total	17,497	1.000	17,497
Net cost/employee	£46.59	1.000	£46.59
Group average	£35.74	0.849	£42.61

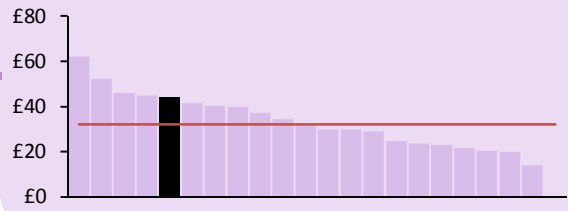
COST PER EMPLOYEE 2017/18

(no allowance for positive input)

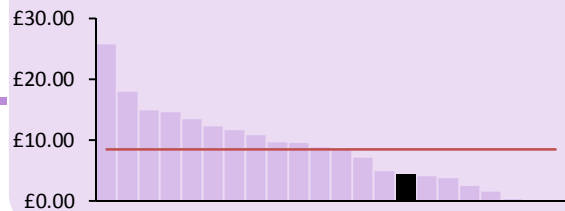
Net cost per weighted employee



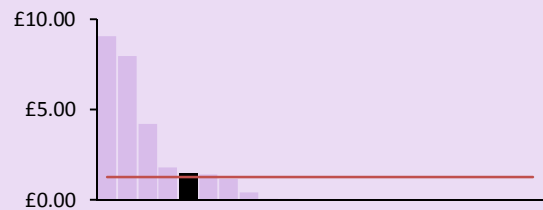
Direct costs



Indirect costs



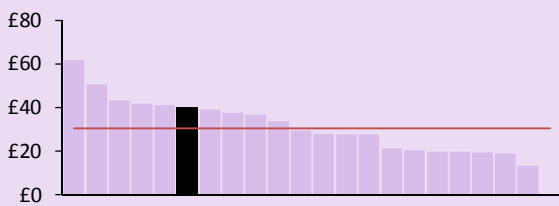
Income (miscellaneous)



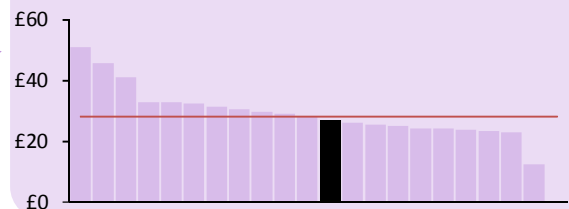
COST PER EMPLOYEE 2017/18 - STAFF ANALYSIS

(no allowance for positive input)

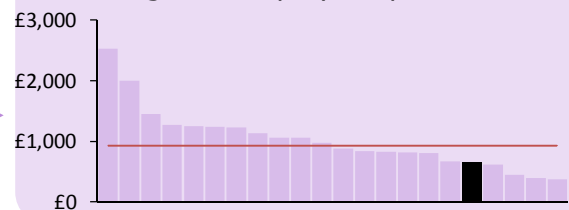
Staff



£'000/FTE

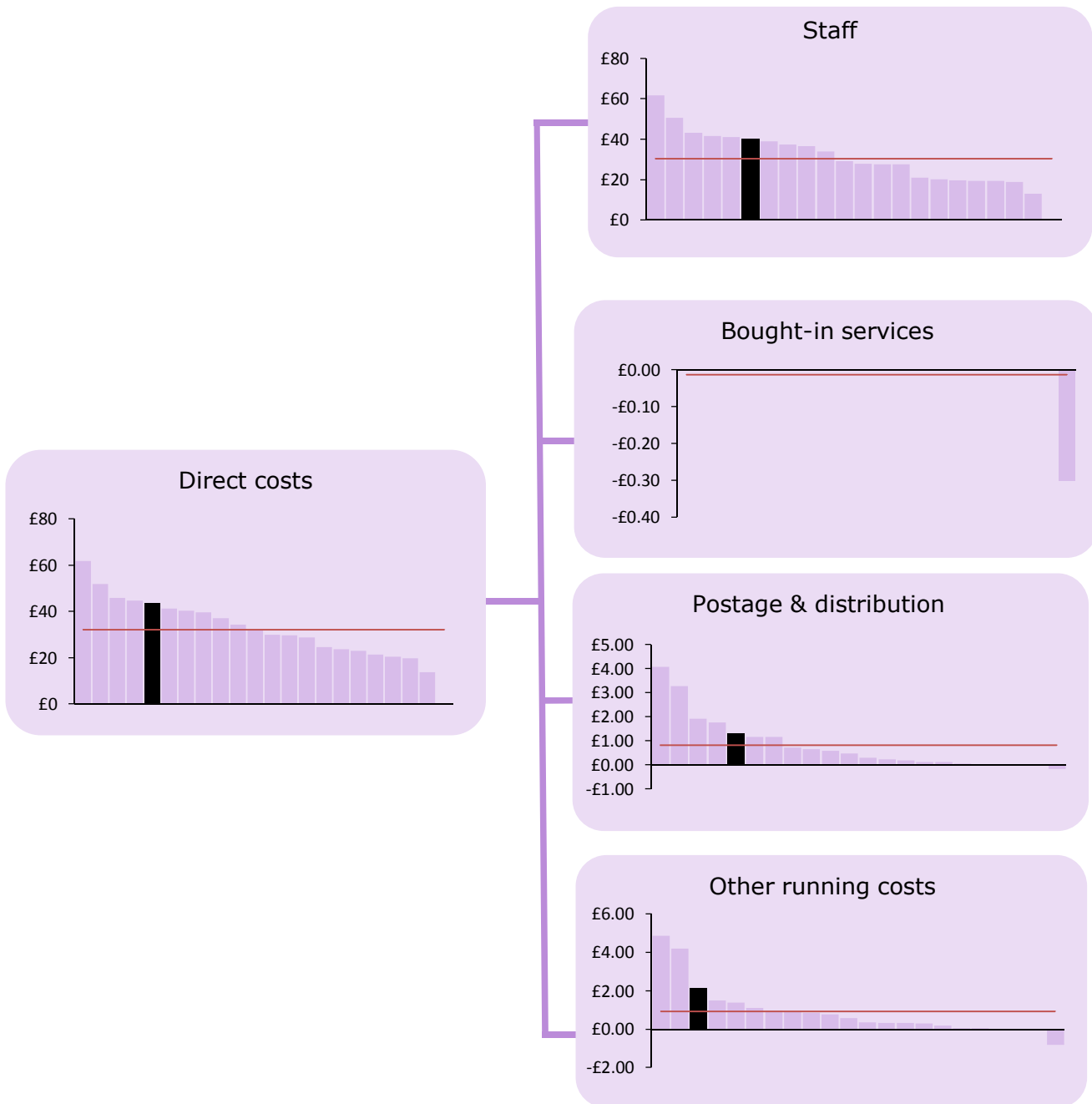


Weighted employees paid/FTE



COST PER EMPLOYEE 2017/18 - DIRECT COSTS

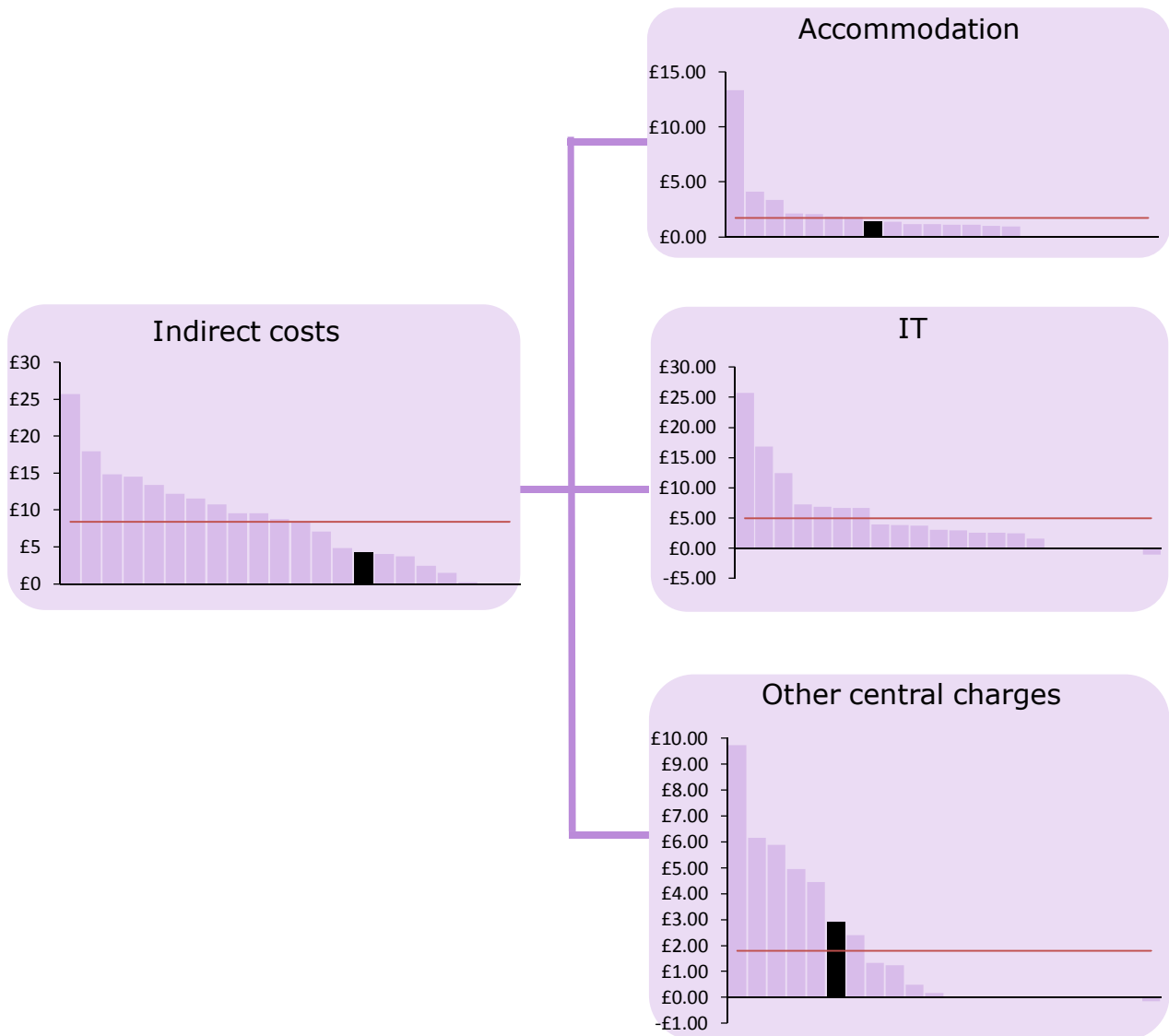
(no allowance for positive input)



Direct costs 2017/18	£'000	£/emp.	Avg
Staff cost	705.0	40.29	30.40
Bought-in services	-	0.00	-0.01
Postage & distribution	23.0	1.31	0.81
Other running costs	38.0	2.17	0.91
Total direct costs	766.0	43.78	32.11

COST PER EMPLOYEE 2017/18- INDIRECT COSTS

(no allowance for positive input)



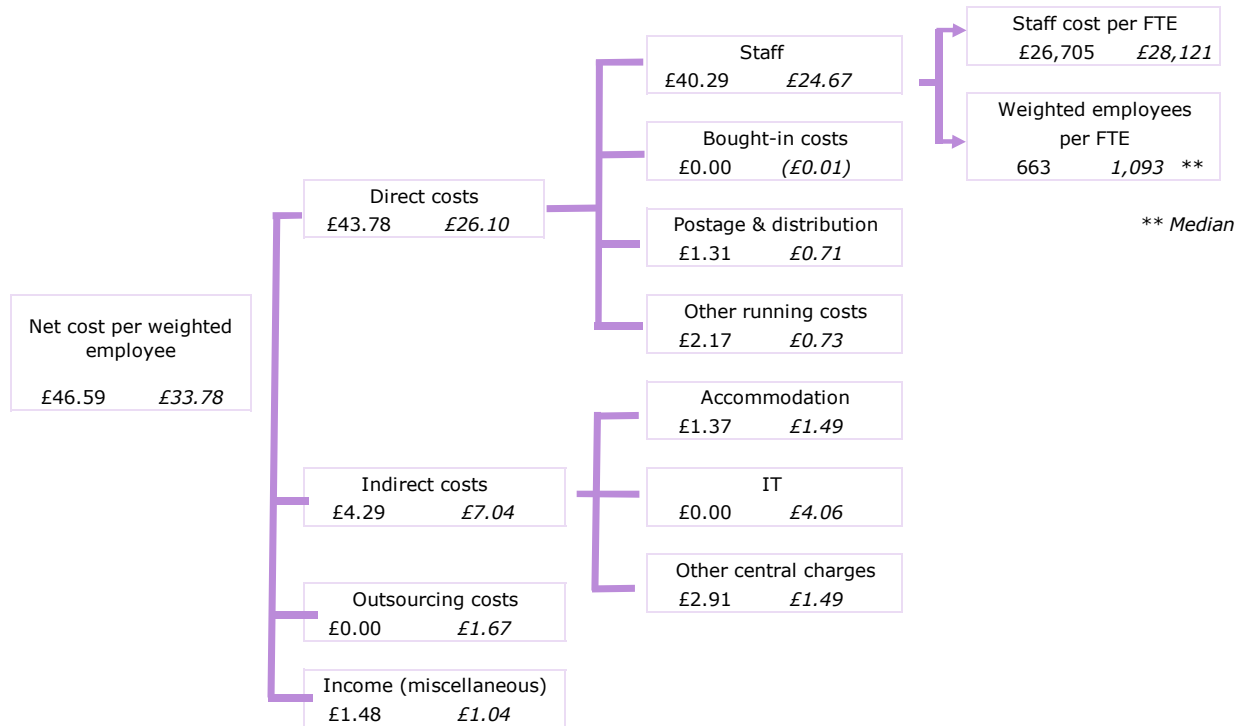
Indirect costs 2017/18	£'000	£/emp.	Avg
Accommodation	24.0	1.37	1.72
IT	-	0.00	4.90
Other central charges	51.0	2.91	1.80
Total indirect costs	75.0	4.29	8.42

SECTION 6 - COST PER WEIGHTED EMPLOYEE 2017/18

(including double weighting for positive input)

COST TREE

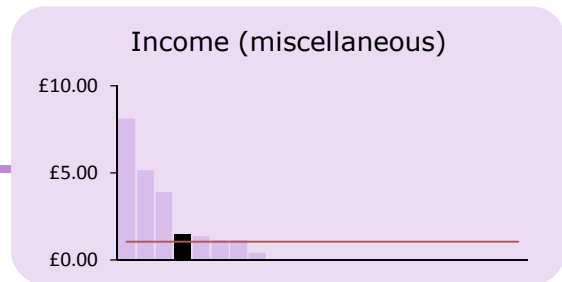
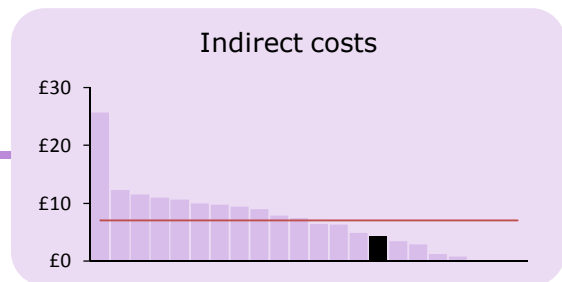
This tree diagram analyses the cost per weighted employee with double weighting for positive input. For each benchmark two figures are given the first being the authority's cost and the second (in italics) is the group average.



Costs (£'000)	Central	Non-core	Local costs	Bench mark	Employees:	Actual	Weight	Weighted
Staff	714	9	-	705	Weekly paid	-	4.000	-
Bought-in costs	-	-	-	-	Negative input	-	2.000	-
Postage & distribution	28	5	-	23	2-weekly	-	3.000	-
Other running costs	45	7	-	38	Negative input	-	1.500	-
Direct costs	787	21	-	766	Monthly	-	2.000	-
Accommodation	29	5	-	24	Negative input	17,497	1.000	17,497
IT	-	-	-	-	Pensioners	-	0.300	-
Other central charges	61	10	-	51	Total	17,497	1.000	17,497
Indirect costs	90	15	-	75	Net cost/employee	£46.59	1.000	£46.59
Outsourcing costs	-	-	-	-	Group average	£35.74	1.071	£33.78
Gross cost	877	36	-	841				
Income (miscellaneous)				(26)				
Net cost (benchmarked cost)				815				
FTEs	26.4	-	-	26.4				

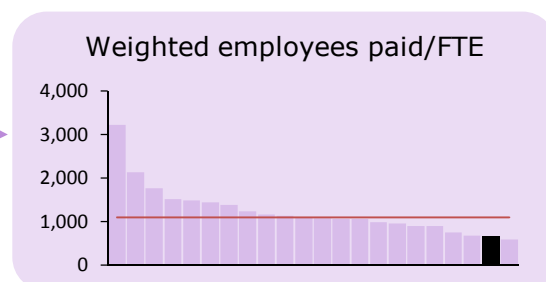
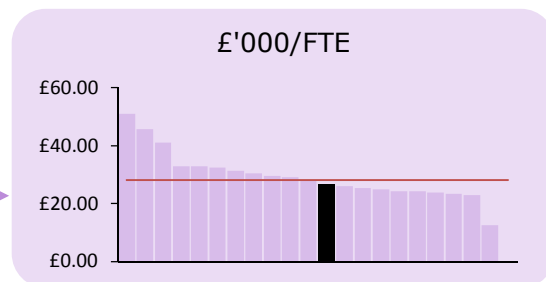
COST PER EMPLOYEE 2017/18

(double weighting for positive input)



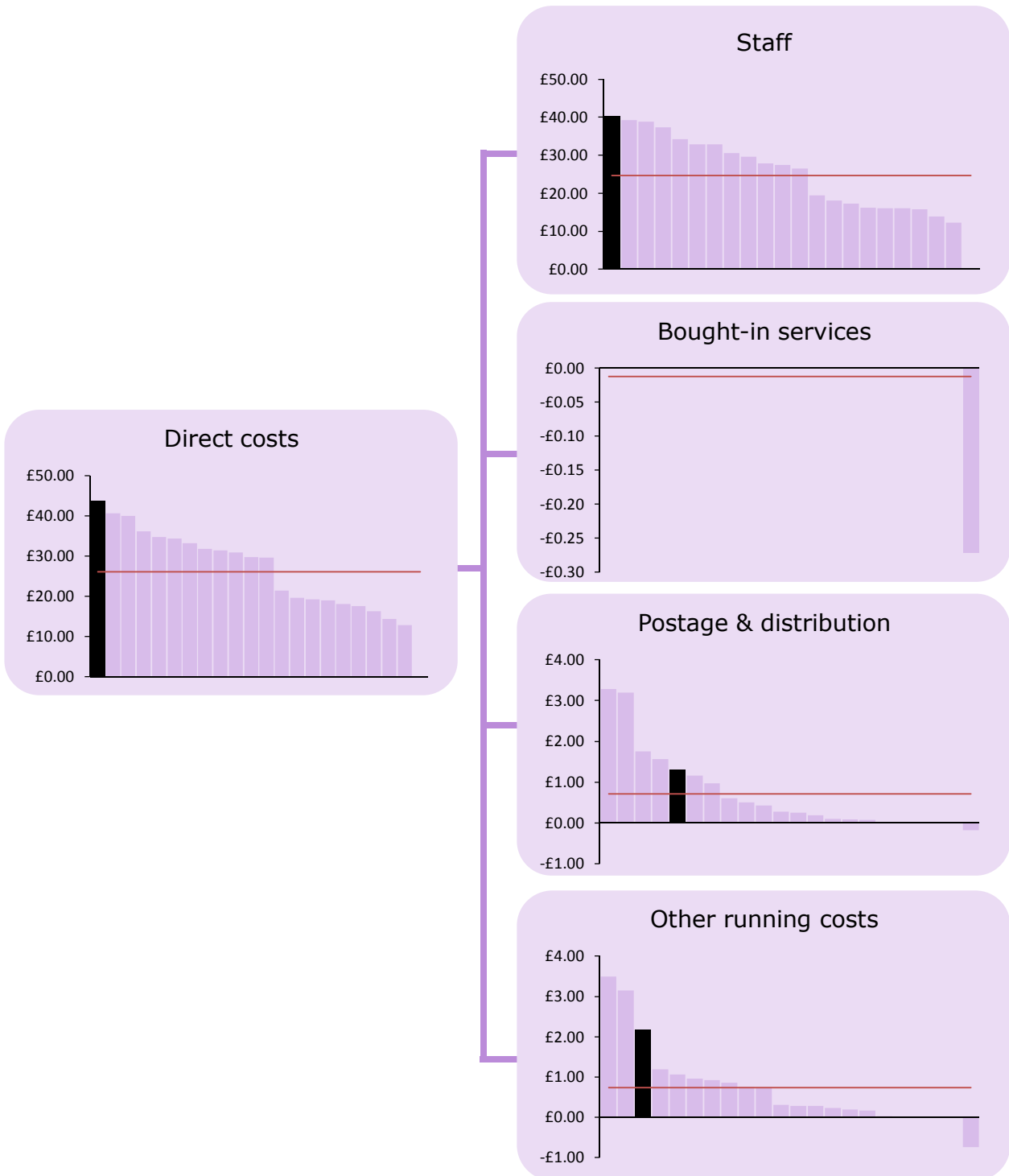
COST PER EMPLOYEE 2017/18- STAFF ANALYSIS

(double weighting for positive input)



COST PER EMPLOYEE 2017/18- DIRECT COSTS

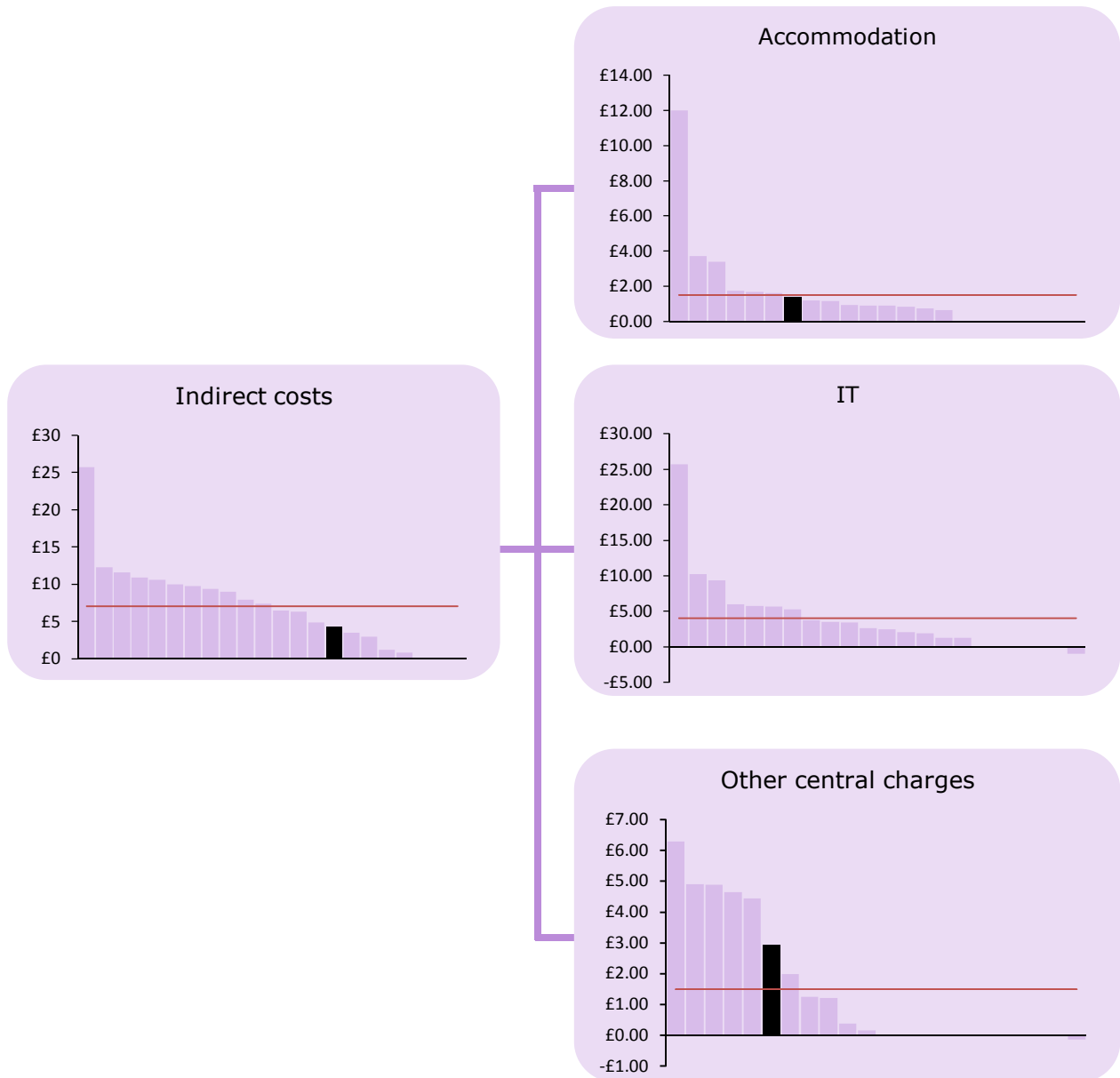
(double weighting for positive input)



Direct costs 2017/18	£'000	£/emp.	Avg
Staff cost	705.0	40.29	24.67
Bought-in services	-	0.00	-0.01
Postage & distribution	23.0	1.31	0.71
Other running costs	38.0	2.17	0.73
Total direct costs	766.0	43.78	26.10

COST PER EMPLOYEE 2017/18- INDIRECT COSTS

(double weighting for positive input)

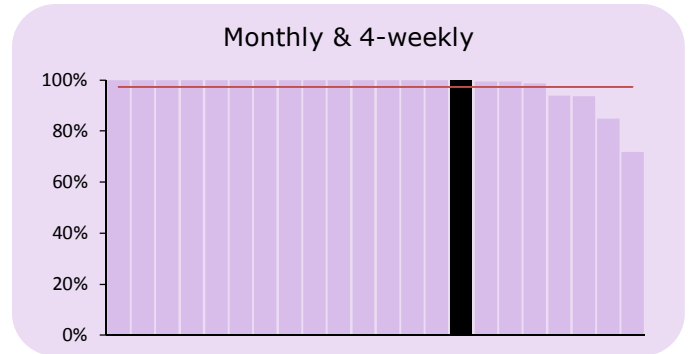
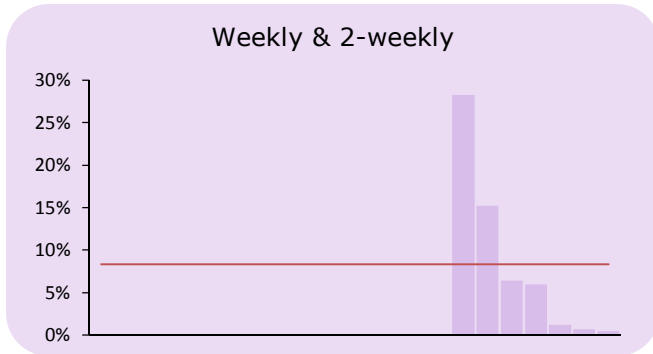


Indirect costs 2017/18	£'000	£/emp.	Avg
Accommodation	24.0	1.37	1.49
IT	-	0.00	4.06
Other central charges	51.0	2.91	1.49
Total indirect costs	75.0	4.29	7.04

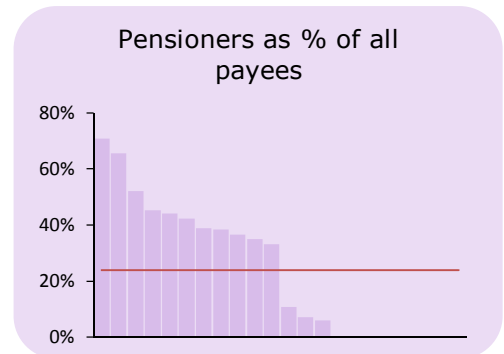
SECTION 7 - EMPLOYEE ANALYSIS

FREQUENCY OF PAYMENT

% Employees excluding pensioners

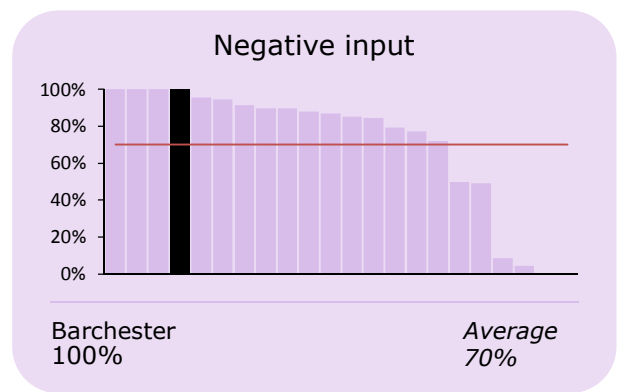
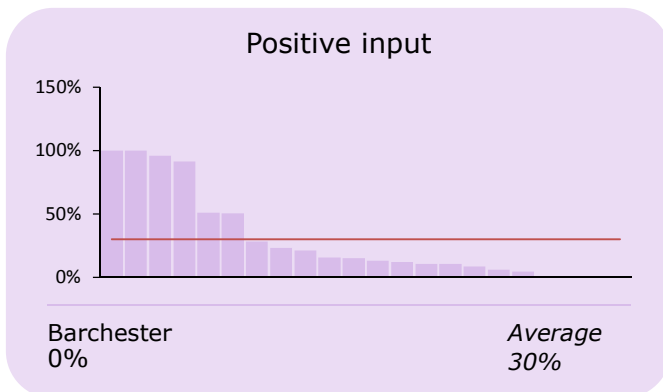


Employees paid	Pos. input	Neg. input	% Current*		
			Total	%	Avg
Weekly paid	-	-	-	-	2%
2-weekly	-	-	-	-	0%
Monthly/4-weekly	-	17,497	17,497	100%	97%
Pensioners	-	-	-	-	-
Total	-	17,497	17,497		



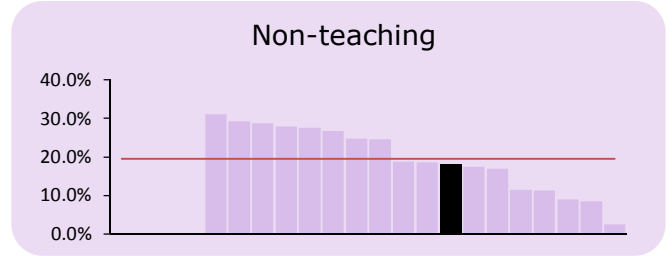
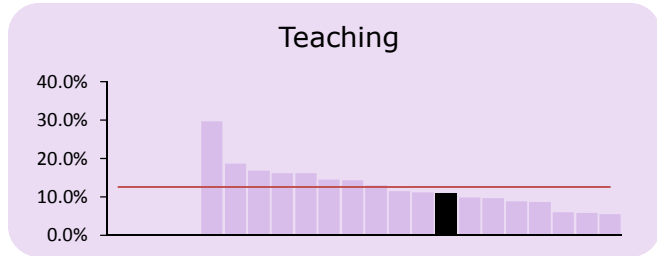
* % employees excluding pensioners

TYPES OF INPUT



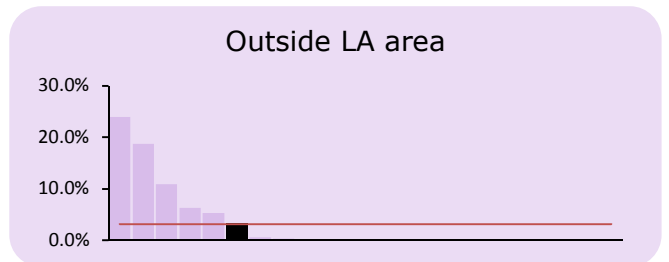
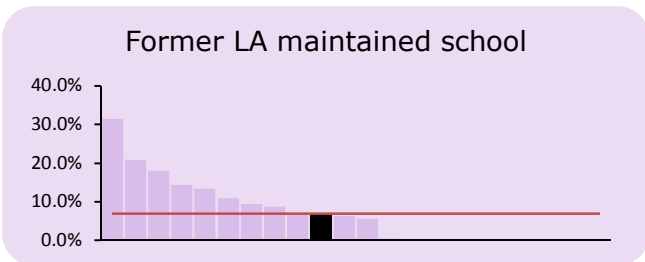
Payslips	Positive input	Negative input	Total
Total	-	205,229	205,229

School based staff as a percentage of total employees (excluding pensioners)



School based staff	No.	%	Avg
Teaching	1,912	10.9%	12.6%
Non-teaching	3,138	17.9%	19.6%

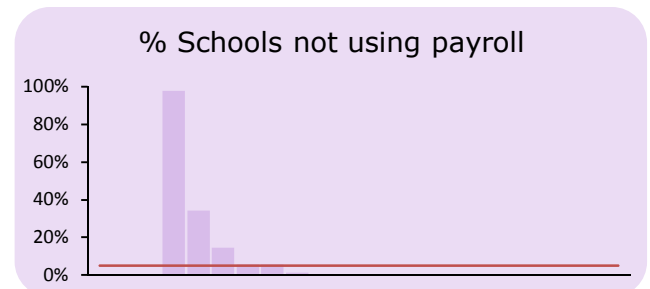
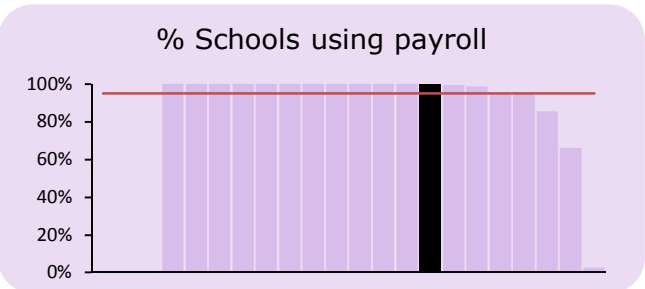
Academy based staff as a percentage of total employees (excluding pensioners)



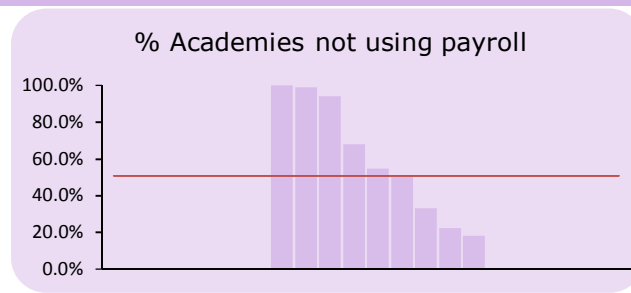
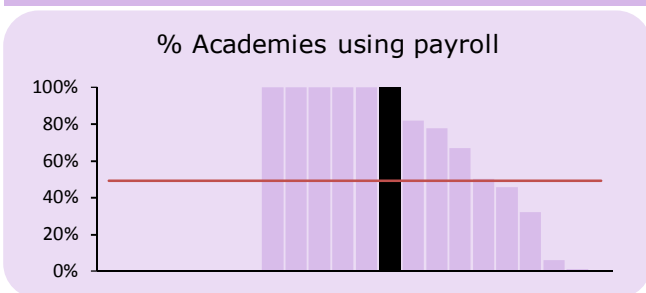
Academies based staff	No.	%	Avg
Former LA maintained school	1,195	6.8%	6.9%
Outside LA area	580	3.3%	3.1%
Free schools	-	0.0%	0.0%



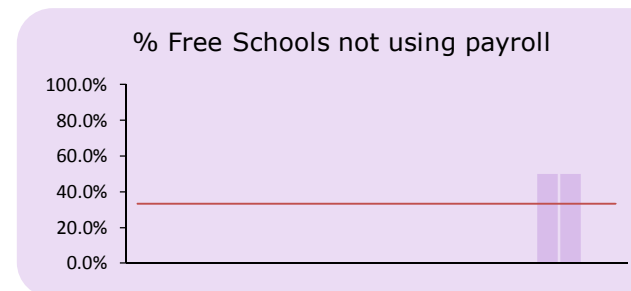
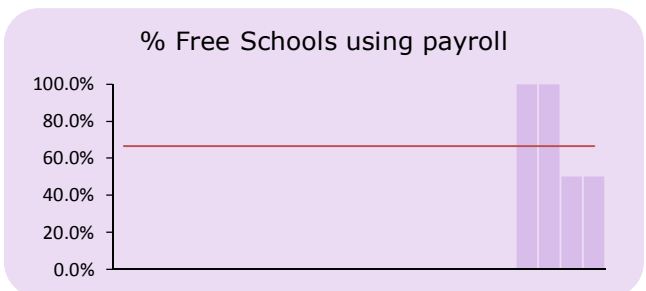
Analysis of Schools (in LA area) using LA payroll at 31/03/18 (LA maintained schools)



Academies (former LA Maintained School)

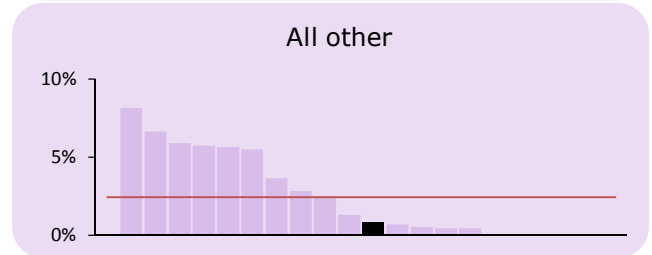
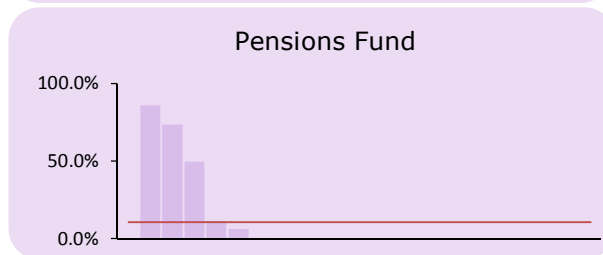
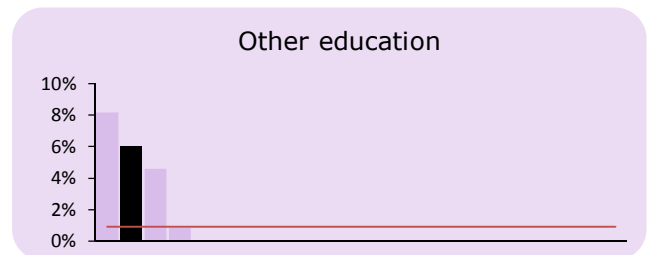
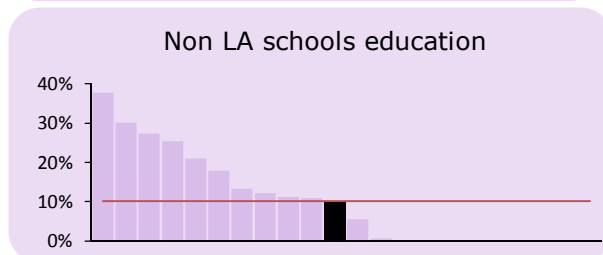
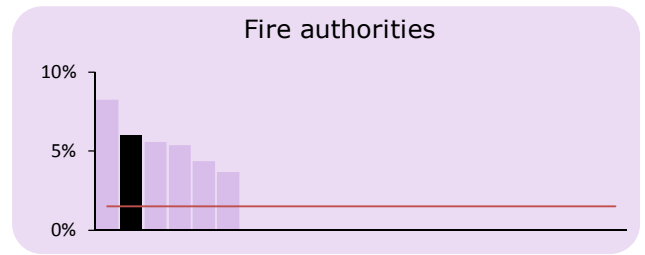
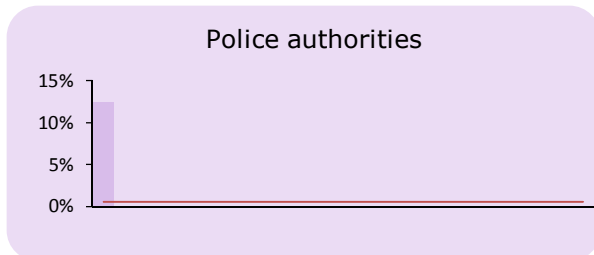
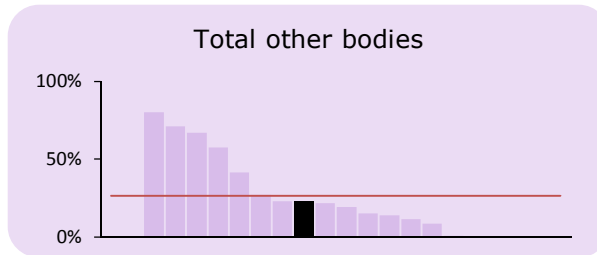


Academies Free schools



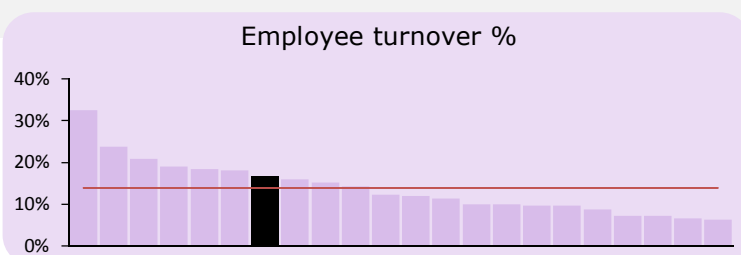
Schools (in LA area) using LA payroll at 31/3/18	% using payroll	% Avg using payroll	% not using payroll	% Avg not using payroll
LA maintained schools	100.0%	95.1%	0.0%	4.9%
Academies (former LA maintained schools)	100.0%	49.2%	0.0%	50.8%
Free schools	na	66.7%	na	33.3%

Work for other bodies as a percentage of total employees (excluding pensioners)



Employees of other bodies	No.	%	Avg
Other LAs	-	0.0%	1.8%
Police authorities	-	0.0%	0.6%
Fire authorities	1,051	6.0%	1.5%
Non LA schools education	1,775	10.1%	10.2%
Other education	1,056	6.0%	0.9%
Pensions Fund	-	0.0%	10.8%
All other	143	0.8%	2.4%
Total other bodies	4,025	23.0%	26.4%
Total Employees	17,497		

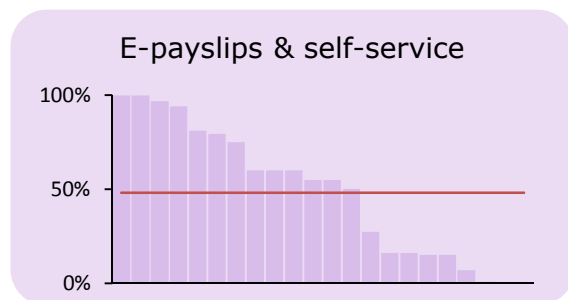
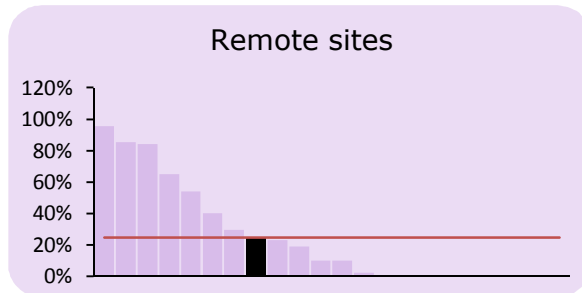
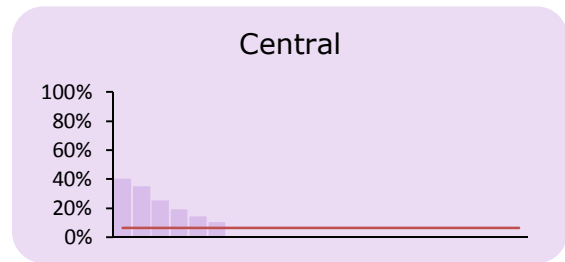
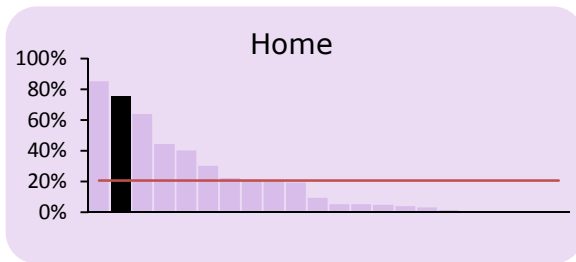
EMPLOYEE TURNOVER



Employee turnover	No.	%	Avg
Average turnover	2,892	16.5%	13.9%

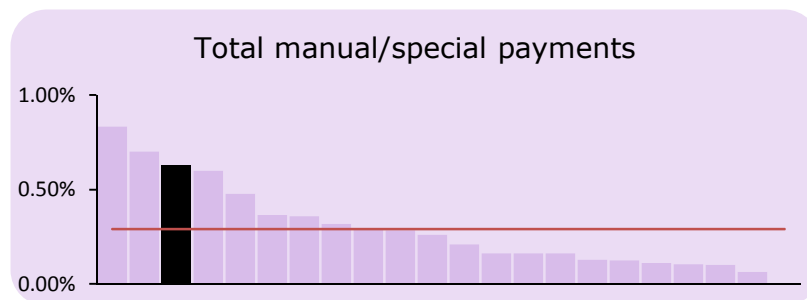
SECTION 8 - PAYMENT ANALYSIS

PAYSLIP DISTRIBUTION



Payslip distribution	%	Avg
Home	76%	21%
Remote sites	25%	25%
Central	0%	7%
E-payslips	0%	16%
Self-service	0%	32%

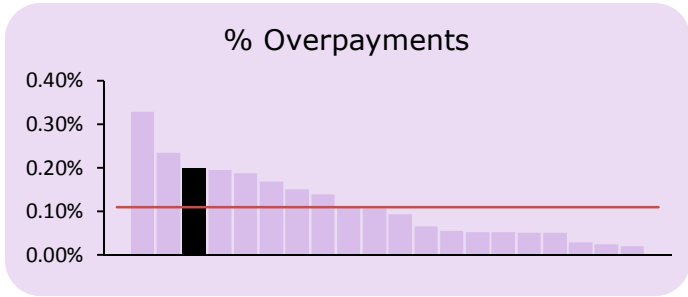
MANUAL/SPECIAL PAYMENTS



Manual/special payments	Number	%	Avg
Total payments	205,229		
No. of manual/special payments	1,290	0.63%	0.29%
Due to internal error	559	0.27%	0.10%
Due to external error	731	0.36%	0.16%
Additional payments	-	0.00%	0.03%

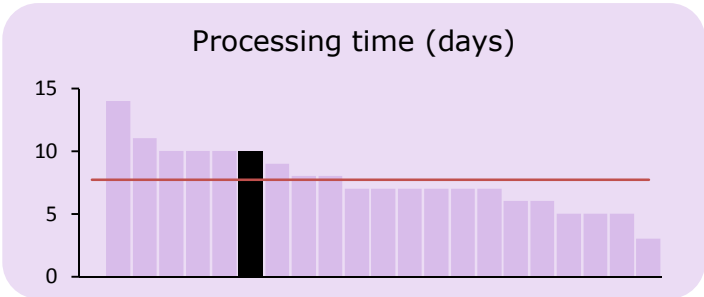


OVERPAYMENTS



Overpayments	Number	%	Avg
Total overpayments	408	0.20%	0.11%

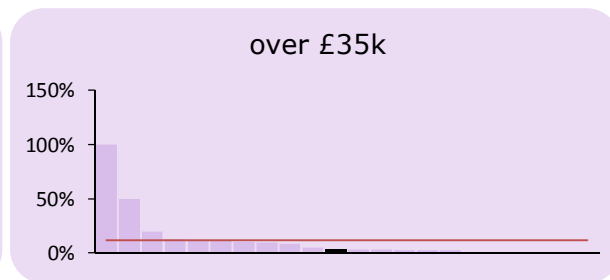
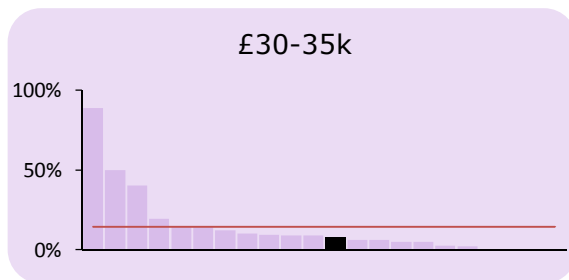
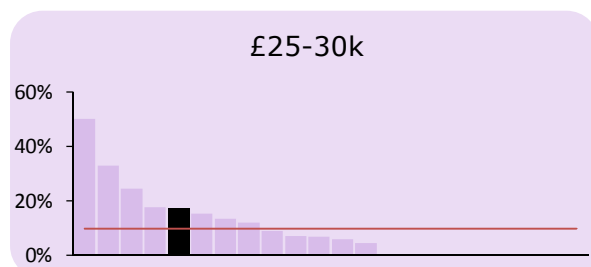
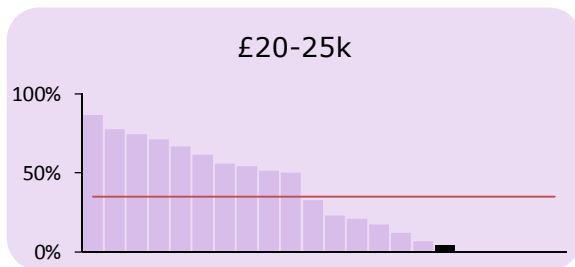
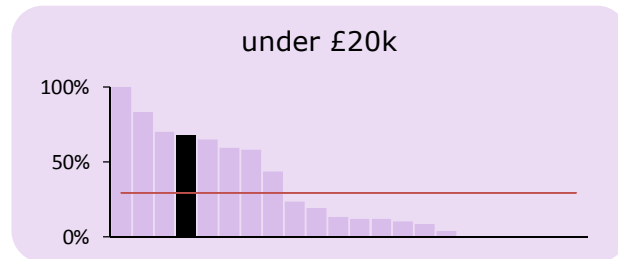
ADDITIONAL PAYMENT INFORMATION



Processing time (days)	Barchester	Avg
Days between cut-off date and pay date	10	8

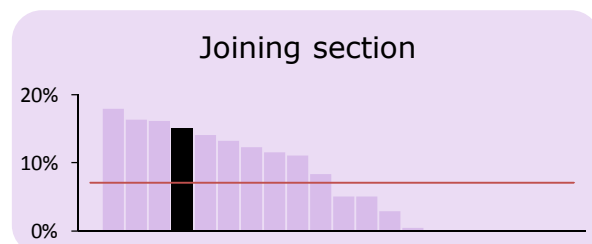
SECTION 9 - STAFF ANALYSIS

PAY BY BAND

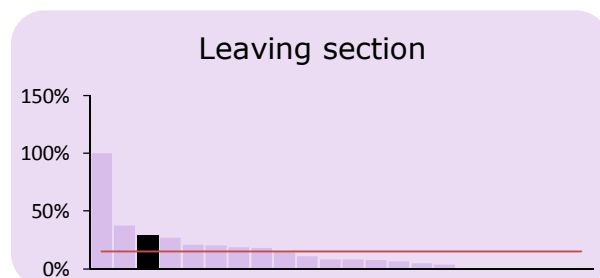


Pay by band	FTE	%	Avg
Over £35k	1.0	4%	12%
£30-35k	2.0	8%	14%
£25-30k	4.5	17%	10%
£20-25k	1.0	4%	35%
Under £20k	17.9	68%	30%
Total	26.4		

PAYROLL STAFF TURNOVER

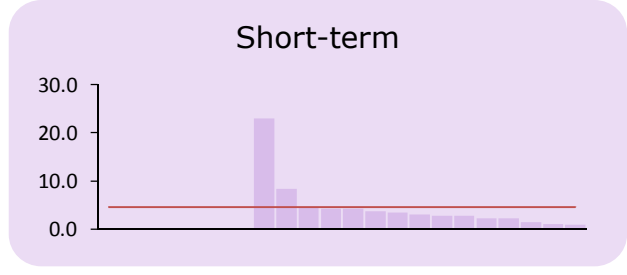
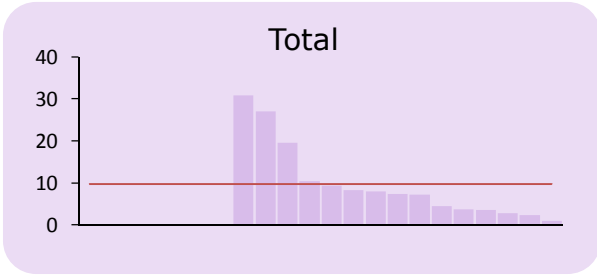


Staff turnover	FTE	%	Avg
Staff on 31st March 2017	30.0		
Joining Payroll section	4.0	15.2%	7.1%
Leaving Payroll section	7.6	28.8%	15.3%
Staff on 31st March 2018	26.4		

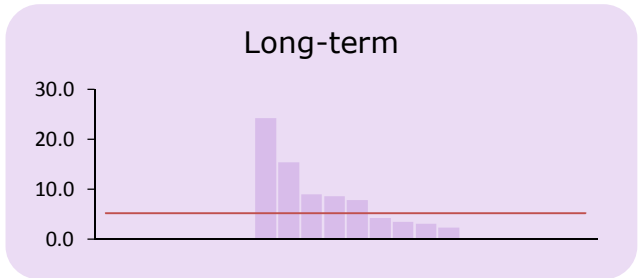


Total FTE 26.4

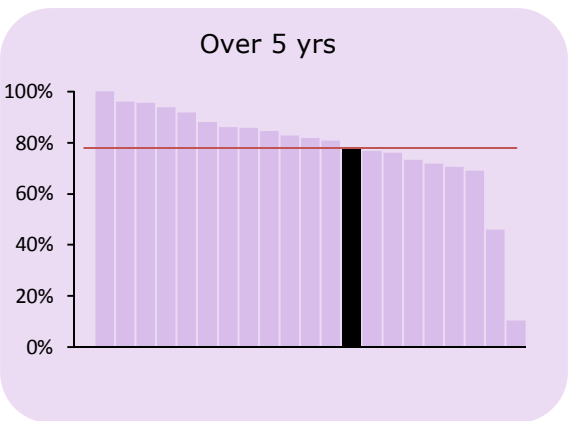
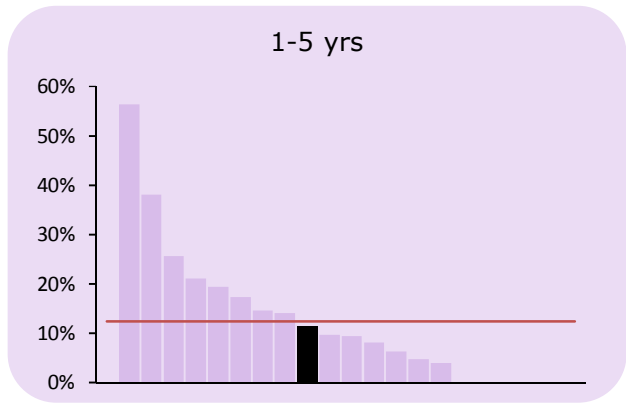
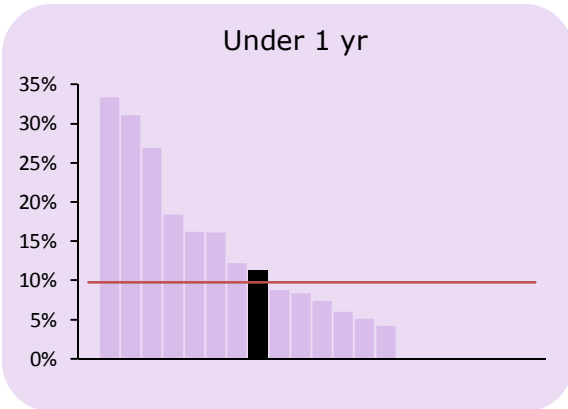
STAFF SICKNESS - LOST DAYS PER FTE EMPLOYEE



Lost days pa (per FTE)	Days	Avg
Long-term sickness	na	5.2
Short-term sickness	na	4.5
Total sickness	na	9.7

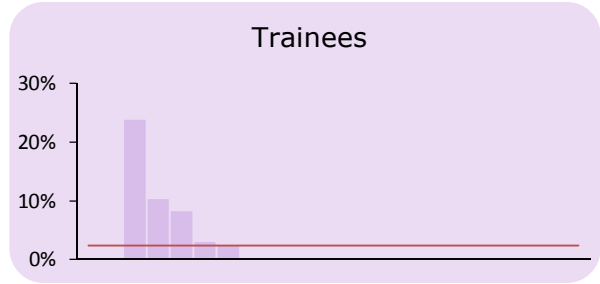
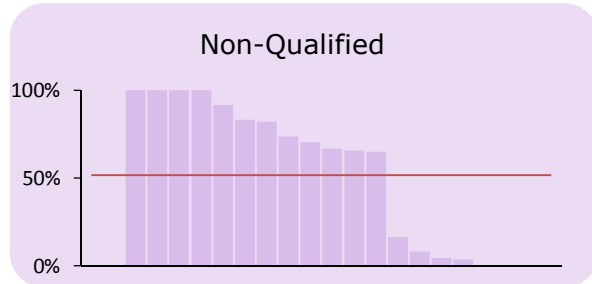
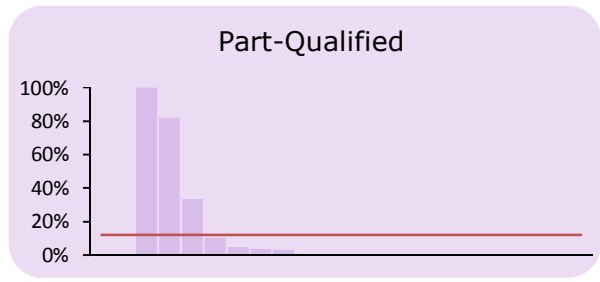
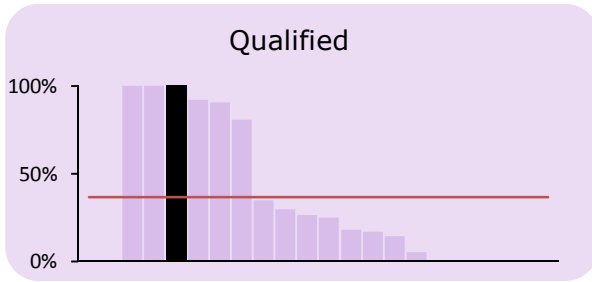


STAFF EXPERIENCE



Experience	FTE	%	Avg
Under 1 year	3.0	11.4%	10%
1-5 years	3.0	11.4%	12%
Over 5 years	20.4	77.3%	78%
Total	26.4		
Total FTE	26.4		

STAFF QUALIFICATIONS

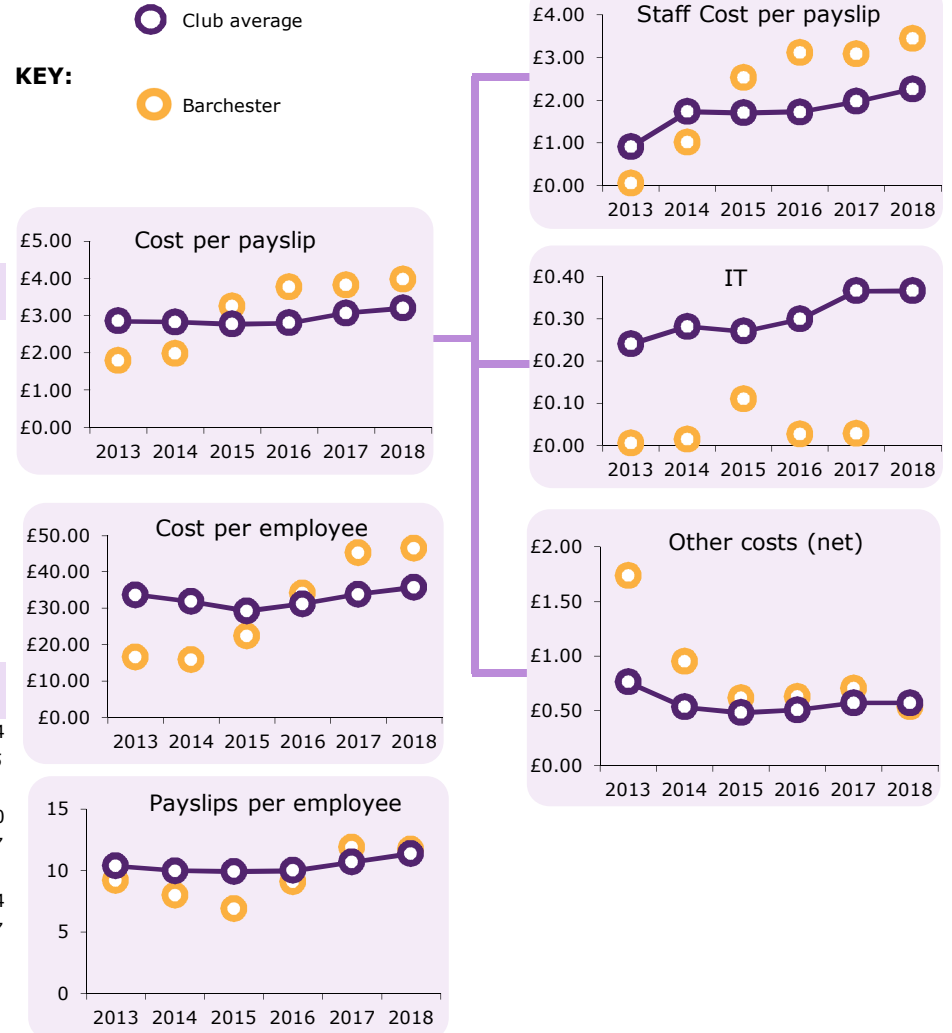


Qualifications	FTE	%	Avg
Qualified	5.0	100%	37%
Part-Qualified	-	0%	12%
Non-Qualified	-	0%	52%
Total	5.0		
Trainees	0.0	0%	2%

SECTION 10 - TIMESERIES ANALYSIS

The 2018 averages are the actual club averages. For previous years, the averages shown here are scaled up or down from the 2018 figure based on the average rate of change in each year. This is calculated using data from members who supplied figures in consecutive years, otherwise the simple average in each year would be distorted by changes in the composition of the club from year to year.

Time series	2013	2014	2015	2016	2017	2018
Employees	54,341	67,481	38,295	25,811	18,787	17,497
Payslips	500,397	539,294	264,746	234,253	223,525	205,229
Net cost (£'000)	896	1,065	859	882	852	815
Cost/employee	£16.49	£15.78	£22.43	£34.16	£45.33	£46.59
Average	£33.67	£31.83	£29.29	£31.23	£33.83	£35.74
Payslips/employee	9.2	8.0	6.9	9.1	11.9	11.7
Average	10.4	10.0	9.9	10.0	10.7	11.4
Net cost/payslip	£1.79	£1.97	£3.24	£3.76	£3.81	£3.97
Average	£2.85	£2.83	£2.77	£2.80	£3.06	£3.20
Costs per payslip						
Staff	£0.05	£1.01	£2.52	£3.11	£3.08	£3.44
Average	£0.91	£1.73	£1.70	£1.72	£1.96	£2.26
IT	£0.00	£0.01	£0.11	£0.03	£0.03	£0.00
Average	£0.24	£0.28	£0.27	£0.30	£0.36	£0.37
Other costs (net)	£1.73	£0.95	£0.62	£0.63	£0.71	£0.54
Average	£0.76	£0.53	£0.48	£0.51	£0.57	£0.57



SECTION 11 - QUARTILE INFORMATION

**Number of authorities
supplying data | 22**

Quartile figures	Barchester	Average	Lower quartile	Median	Upper quartile
Net cost per payslip	£3.97	£3.20	£1.88	£2.98	£4.15
Cost per employee	£46.59	£35.74	£22.92	£35.78	£44.21
Cost per weighted employee (no allowance for positive vs negative input)	£46.59	£42.61	£29.02	£40.47	£52.86
Cost per weighted employee (including double-weighting for positive input)	£46.59	£33.78	£23.11	£32.65	£44.88
Payslips / Payroll FTE	7,774	14,428	9,163	12,488	16,498
Payslips / Employee	11.7	11.4	10.4	12.0	12.0

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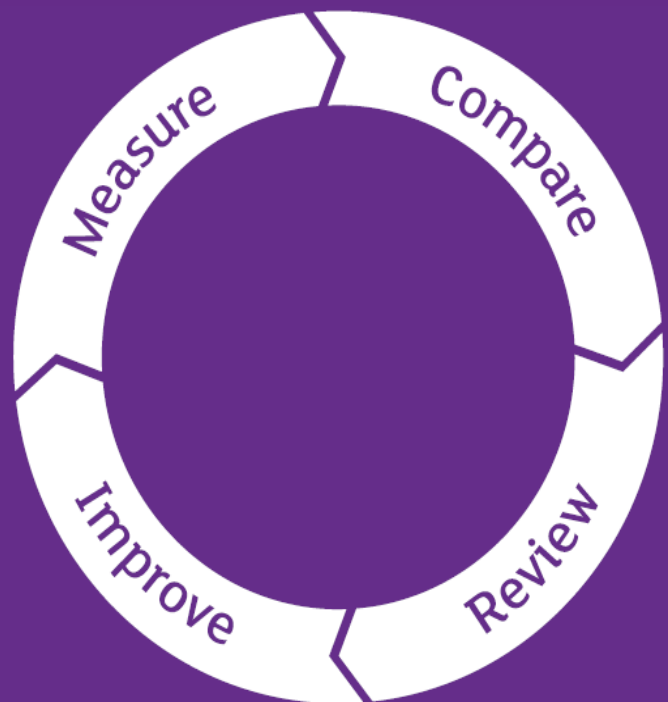
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