

Foreword

Central to achieving higher standards is the confident, well-managed school, setting its own targets and accountable for its own performance. Schools are now in a position to take full advantage of benchmarking tools that will help them not only in day to day management, but also allow them to plan confidently for the future. I know that staff in schools and local education authorities have worked hard to introduce Consistent Financial Reporting. Together, we will build on this work and we'll do all we can to help schools with benchmarking and to get the best possible educational outcomes.



Minister of State for School Standards
Department for Education and Skills

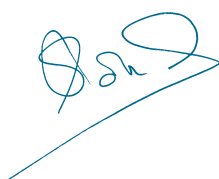
I support the concept of consistency in financial reporting, which aims to help schools and governing bodies to manage their resources in the most efficient and well informed way. School inspections will continue to make effective use of financial data presented in the common format where previously we have asked schools to complete a complex form. Inspection will focus on the effect of financial decisions on the quality of the school and the standards achieved by pupils. The opportunity now available for a school to compare its own budgetary strategy with those of similar schools should be of considerable benefit to the self-evaluation that is a key part of effective management. I hope that this pack continues to prove useful to schools and governors.



Her Majesty's Chief Inspector of Schools
Office for Standards in Education

School governors and head teachers are responsible for planning how to spend an increasing proportion of their school's budget. Comparing spending levels with similar schools – financial benchmarking - is a valuable way for school managers to get better value for money. The Audit Commission has supported benchmarking for three years by making comparative information available on the internet, and now looks forward to schools having access to the more extensive database of consistently defined expenditure and income that will come from the Consistent Financial Reporting initiative.

Consistent Financial Reporting will help promote the accountability of governors and head teachers to their LEA, and to the public, and it will also help Local Education Authorities exercise their audit responsibilities towards the schools that they support



Steve Bundred
Chief Executive
Audit Commission

Framework guide

Version One	November 2001	(Printed)
Version Two	June 2002	(Internet download)
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Version Four	November 2003	(Internet download and limited print)

Benchmarking guide

Version One	November 2002	(Printed)
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Data collection guide

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School Finance Pack

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Notes

Introduction

Welcome to the benchmarking package for schools. Consistent Financial Reporting is a framework of income and expenditure items and balances. One of the main aims of Consistent Financial Reporting is to allow schools to benchmark expenditure. By comparing spending and consumption patterns of services, all schools will have the tools to promote self-management and value for money.

A CFR return is required for all schools maintained by LEAs at the end of each financial year. In November 2003 there will be over 20,000 school records available for comparisons on the benchmarking website. This will cover all types of LEA maintained schools: primary, secondary, middle and special schools (for nurseries and Pupil Referral Units completing a CFR return is optional).

About this guide

The guide is designed to be a central reference for school and LEA finance staff. Each section has its own divider and purpose in the guide.

Framework Section

Provides advice on each of the framework headings. It updates the guidance from the first version of the School Finance Pack. It has developed over the last edition to include guidance in response to Frequently Asked Questions by schools over the last 12 months.

Benchmarking Section

Describes what benchmarking means for schools and how applying the principles of benchmarking might benefit your school to manage resources to give better value for money. It is designed to show you how much of what you are already doing fits into the new national framework for Consistent Financial Reporting and that you do not have to adopt a whole new resource management system.

Useful Information

Provides a helpful guide to all websites mentioned within the guide that may help you with Consistent Financial Reporting and other school management needs.

Data Collection website

Describes the process of using the DfES data collection website to submit your CFR return if your school is not using proprietary software that has been modified to generate a CFR return from your financial information system. This section is not relevant to all schools.

How will schools benefit from Consistent Financial Reporting?

Schools have developed many strategies to evaluate their effectiveness in recent years. Consistent Financial Reporting will provide schools with detailed data and allow them greater opportunities to compare and contrast financial decisions in relation to similar schools.

It will also provide them with the opportunity to analyse specific areas of finance over time to help evaluate their direct impact on pupils' learning. Consistent Financial Reporting will also reduce the number of demands made on schools to provide data and information.

Why are Local Education Authorities interested in Consistent Financial Reporting?

Some Local Education Authorities have been providing local benchmarking information for a number of years. Consistent Financial Reporting will allow national benchmarking, enabling LEAs to compare not only schools within their boundaries, but also in neighbouring areas.

Benchmarking can include comparison of data such as:

- School context information, including staffing ratios and general information about class sizes and school sizes and the nature of school populations.
- Financial information, from overall costs to per pupil costs.
- Pupil assessment information.

From November 2003, the Schools Financial Benchmarking site will provide this information for over 20,000 schools. It is one of the tools LEAs will have to support individual schools in preparing budgets, making decisions about how best to use school resources and providing best practice examples that can help schools have more confidence about making financial commitments. LEAs will also be able to challenge schools that may not be as effective as neighbouring schools, using the comparative data to provide examples.

Why is the DfES interested in Consistent Financial Reporting?

The DfES is keen to streamline administration in schools, collecting only essential data, automating data collection, and improving the value of information for schools. The introduction of this framework will provide, for the first time, a national picture of how schools spend their budgets. This will contribute to a much greater understanding of what works in education.

Good quality information is important for providing a benchmarking facility to help with the financial running of schools. Many schools already have good internal management systems in place, but to maximise the benefits for all schools through national benchmarking, some standardisation is important.

Why is Ofsted interested in Consistent Financial Reporting?

In the inspection of schools Ofsted needs to evaluate how well all resources made available to schools, including balances from previous years, are used for the benefit of the pupils.

Consistent Financial Reporting will provide inspectors and schools with clear data about finance, and allow comparisons with similar schools. The Consistent Financial Reporting benchmarking facility will enable inspectors to analyse patterns of expenditure more closely and help them to judge whether all resources are used wisely.

Consistent Financial Reporting will allow inspectors to look carefully at the impact of financial decisions and judge how effectively resources are used. It will also improve the flow of information prior to an inspection.

Why is the Audit Commission interested in Consistent Financial Reporting?

The Audit Commission helps school managers achieve value for money, promotes the accountability of school managers for their spending decisions, and seeks to ensure that there are sound audit controls over the way that money is used.

Consistent Financial Reporting will also promote the accountability of head teachers and governors. It will do this by ensuring that all schools have a readily comparable analysis of their spending decisions, at a time when the amount of public money delegated to schools is rising, and an increasing number are managing their finances independently of the LEA. Consistent Financial Reporting will also provide both internal and external auditors with information to enable them to assess the risk of public money being misused.

About the framework

The framework includes income and expenditure categories that are useful for benchmarking; and it includes categories that enable schools and LEAs to fulfil the needs of statutory returns. We will collect financial information only on the categories in the framework.

Financial information beyond the framework

The framework is designed to report the minimum. We recognise, however, that schools may want a more detailed breakdown of financial activity. This will apply especially to large secondary schools, which may be interested in cost centre analysis, e.g. comparative spending by the Geography, English and Physics Departments. Schools can have much more detailed financial breakdowns. All we ask is that these can be mapped to the relevant heading in the framework.

There are also areas that the framework does not cover but on which you will need to continue to keep accurate records including:

- More detailed opening and closing balances on balance sheet items, including bank accounts, to enable reconciliation to the Authority's accounts.
- Details of pay costs, including National Insurance, Superannuation etc. which is summarised for Consistent Financial Reporting headings, but needs to be identified separately for tax and pensions purposes.
- Amounts of Value Added Tax and other tax related matters that need to be reported on.

Your Local Education Authority may ask for information that is not readily available from the Consistent Financial Reporting headings. They may need the information to fulfil their duties and comply with Authority standing orders and statutory reporting requirements.

Gross or net?

We have aimed for the figures in the framework to be gross totals to enable full benchmarking and comparison of income and expenditure fields. All incoming funds should be included as income and all outgoing funds recorded as expenditure.

What about VAT?

The CFR return you submit to the Local Education Authority should be exclusive of VAT.

Pay and non-pay

We have made an important distinction between pay and non-pay expenditure in the framework. If a cost to the school arises from the direct employment of a person, these costs must be recorded separately. This relates to direct employment, not labour received as part of a wider service contract. This is important because national statistics on unemployment and Gross Domestic Product (GDP) require identification of expenditure on public sector employees.

Reference to direct employment by the school should be taken to refer to any staff employed directly by the LEA or school, (depending on the status of the school). All employees' related pay costs are identified under CFR headings E01 to E07.

Administration vs. Curriculum

We have distinguished between administration and curriculum costs to identify the costs associated with the running of the school. This can be an important area to benchmark to identify whether a school's administrative support is similar to that of other schools, and, in the longer term, whether such differences have any effect on performance. However, we do not expect school staff to expend a lot of effort in breaking down small expense items such as a photocopying job into administrative and curriculum elements. Rough apportionments should suffice for material amounts; allocations to just one heading will suffice for small amounts. Schools should exercise judgement on items such as these, taking account of the relative costs and benefits.

Public Private Partnerships (PPP)/Private Finance Initiative (PFI) Contracts

PPP projects involve public-sector organisations buying asset-based services from the private sector. For benchmarking purposes, and to provide consistent data to enable other returns such as Section 52 to be completed, it is important to distinguish the various components within a contract and to allocate them to the specific service heading e.g. catering, other occupation costs. Any management fee for administering the contract should be recorded under 'bought in professional services – other'.

In some cases, LEAs have told us that the PFI contract is handled centrally and no details of an individual school's payments and services are available. Where this is the case, the LEA will keep all the accounts. Schools in this position will find it difficult to benchmark these areas. If your school is part of a PFI, we would suggest you include a note in the text field of your CFR return to state the services you receive. This will help other schools that use your data as a benchmark.

Capital

We make reference to the 'de minimis' level in some of the expenditure headings, as we realise that schools and LEAs have different levels for capitalising expenditure. When schools submit Consistent Financial Reporting returns, we will ask them to identify their de minimis level so that it can be entered as context data on the website for information to enhance benchmarking.

Do I have to submit a return?

Section 44 of the Education Act 2002 enables the Secretary of State to require accounting information from schools. This was brought into force by CFR regulations on 1st April 2003. The regulations include the framework headings, as well as requirements for submitting annual returns. For details of the Act, see Section 44 at <http://www.legislation.hmso.gov.uk/acts/acts2002.htm>.

When will I submit my Consistent Financial Reporting return?

LEAs are responsible for setting the date that schools need to submit their return. The CFR regulations require that LEAs notify schools of this date by no later than 15 April of each year. LEAs will have until 22 August each year to submit the returns to DfES. It is crucial we have all the data available at the Department by this date as it will enable us to:

- a) Publish the data on the benchmarking site by November each year.
- b) Pre-populate LEAs' s52 outturn statements
- c) Allow Ofsted to pre-populate forms for schools to check prior to an inspection.

How do I submit my Consistent Financial Reporting return?

There are two ways schools can submit their Consistent Financial Reporting return:

- By using the DfES data collection internet site to enter your Consistent Financial Reporting return, or
- By using the Consistent Financial Reporting feature of your software if it has been upgraded.

All schools should submit a return. In some cases, LEAs have agreed with schools that they will prepare returns. Please ask your LEA contact if you are unsure of the process in your Authority. Paper returns for Consistent Financial Reporting are not permissible. The standard for submitting returns is fully compliant with the e-Government Interoperability Framework (e-GIF).

Adherence to the e-GIF standards is mandatory, and Consistent Financial Reporting is one of the first data collection exercises to use the e-GIF policies.

Complying with e-GIF means:

- Providing a browser interface for access
- Using XML as the primary source of data integration
- Using internet and World Wide Web standards.

In time, all data collection exercises will use the e-GIF standards. More information about e-GIF is available at www.govtalk.gov.uk.

What support is available?

A range of support is available to you, including:

Your Local Education Authority

Often a good starting point for answers. We have run a number of information sessions for LEAs, and they will be the best people to speak to, especially as they will understand the local context.

CFR Direct – 01325 39 26 26

Our own telephone support line! This contact point is available to help you with mapping or software queries, or general advice about what is going on behind the scenes with Consistent Financial Reporting. It is staffed Monday to Friday from 8am to 5pm. In some cases, the helpdesk team may not be able to solve your problem on the spot. If this is the case, it will be referred to the DfES policy team and you will be called back. The line has been operational since January 2002 and will continue to take calls on all aspects of Consistent Financial Reporting.

VFM website – <http://www.dfes.gov.uk/vfm>

This has been designed as the main source of up-to-date information about Consistent Financial Reporting. Technology allows us to communicate to all schools and LEAs effectively by updating our pages frequently. We have found that both schools and LEAs have used the site for a snapshot of what is happening and also to post questions using our contacts page. The VFM website not only holds data on Consistent Financial Reporting but also good practice guides, and offers a page of links that may help schools and LEAs, including links to the Audit Commission and Ofsted sites.

Frequently Asked Questions

One of the most popular pages on the VFM site, this is a resource used by many LEAs to tailor questions to the needs of local schools. The questions included on the FAQ site have all been asked by LEAs and schools, and we believe that publishing the answers benefits all of us.

Updated versions of the guide

We have updated the advice on the framework in June 2002, November 2002 and November 2003, allowing schools and LEAs to download the revised guide. Versions two and three of the guide included advice on mapping more detailed expenditure, and additional guidance has been incorporated in here, version four.

Framework Table

Income

I01	Funds delegated by the LEA
I02	Funding for sixth form students
I03	SEN funding
I04	Funding for minority ethnic pupils
I05	Standards Fund
I06	Other government grants
I07	Other grants and payments
I08	Income from facilities and services
I09	Income from catering
I10	Receipts from supply teacher insurance claims
I11	Receipts from other insurance claims
I12	Income from contributions to visits etc.
I13	Donations and/or voluntary funds

Expenditure

E01	Teaching staff
E02	Supply teaching staff
E03	Education support staff
E04	Premises staff
E05	Administrative and clerical staff
E06	Catering staff
E07	Cost of other staff
E08	Indirect employee expenses
E09	Development and training
E10	Supply teacher insurance
E11	Staff related insurance
E12	Building maintenance and improvement
E13	Grounds maintenance and improvement
E14	Cleaning and caretaking
E15	Water and sewerage
E16	Energy
E17	Rates
E18	Other occupation costs
E19	Learning resources (not ICT equipment)
E20	ICT learning resources
E21	Exam fees
E22	Administrative supplies
E23	Other insurance premiums
E24	Special facilities
E25	Catering supplies
E26	Agency supply teaching staff
E27	Bought in professional services – curriculum
E28	Bought in professional services – other
E29	Loan interest
E30	Direct revenue financing (revenue contributions to capital)

Capital income

CI01	Capital income
CI02	Loans
CI03	Voluntary or Private income
CI04	Direct revenue financing (revenue contributions to capital)

Capital expenditure

CE01	Acquisition of land and existing buildings
CE02	New construction, conversion, and renovation
CE03	Vehicles, plant, equipment and machinery
CE04	Information and communication technology (ICT)

Balances

B01	Committed revenue balances
B02	Uncommitted revenue balances
B03	Devolved formula capital balance
B04	Other Standards Fund capital balances
B05	Other capital balances

Income

Reference: I01	Description: Funds delegated by the LEA
Includes: This is the major part of funding provided by the LEA to the school. <ul style="list-style-type: none">● In year adjustments or clawbacks should be deducted from here.● The school's budget share (see exclusions below).● Any additional funding from the LEA that is not formally included in the school's delegated budget but is managed by the school (see exclusions below).● Funding for nursery pupils.● Teachers pay grants (Threshold Grants).● Schools Standards Grant (SSG).● LMS Contingencies.● Leadership Improvement Grant.	
Excludes: <ul style="list-style-type: none">● Sixth form funding (See I02).● SEN funding (See I03).● Minority ethnic funding (See I04).● Devolved Standards Fund (See I05).● Capital Funding (See Capital Income).	

Reference: I02	Description: Funding for sixth form students
Includes: <ul style="list-style-type: none">● Funding from public sources for sixth form students:<ul style="list-style-type: none">– Learning and Skills Council funding including SEN.– Any top-up from the LEA for sixth form students.	
Excludes: <ul style="list-style-type: none">● Voluntary sources of funding for sixth form students. (See I13)	

Reference: I03	Description: SEN funding
Includes:	
All delegated and /or devolved funding for pupils with special educational needs, including:	
<ul style="list-style-type: none"> ● Notional SEN funding from your school's budget share. ● Funding for SEN units. ● Funding associated with individual pupils with SEN. ● Standards Fund grants for special education needs. ● Any other funds in the control of the school earmarked for the support of pupils with SEN. 	
Excludes:	
<ul style="list-style-type: none"> ● Voluntary sources of funding for SEN pupils (See I13). ● 6th form funding for SEN pupils (See I02). ● Funds delegated by the LEA to a special school (See I01). 	

Reference: I04	Description: Funding for minority ethnic pupils
Includes:	
<ul style="list-style-type: none"> ● Ethnic Minority Achievement Grants (EMAG). ● Support through the Standards Fund for ethnic minority and traveller pupils. ● Single regeneration budget (SRB) funds and any other government-funded source intended to promote access and opportunity for minority ethnic pupils, in support of English as an additional language or as part of a wider focus on raising attainment. 	
Excludes:	
<ul style="list-style-type: none"> ● Voluntary sources of funds for minority ethnic and traveller pupils (See I13). 	

Reference: I05	Description: Standards Fund
Includes:	
<ul style="list-style-type: none"> ● Standards Fund revenue income (See exclusions below). 	
Excludes:	
<ul style="list-style-type: none"> ● Standards Fund for SEN pupils (See I03). ● Standards Fund for ethnic minority/traveller pupils (See I04). ● Standards Fund for capital projects (See CI01). 	

Reference: I06	Description: Other government grants
Includes:	
<ul style="list-style-type: none"> ● Income from the Teacher Training Agency (TTA). ● The total of all development and other non-capital grants from government. ● Funding related to the Single Regeneration Budget not already included in line I04. ● Any funding at school level for Education Action Zones (EAZ). 	
Excludes:	
<ul style="list-style-type: none"> ● Grants or monies from government captured in I01 to I05 above. ● New Opportunities Fund (NOF). (See I07) ● Grants not funded through government. (See I07) 	

Reference: I07	Description: Other grants and payments received
Includes:	
<ul style="list-style-type: none"> ● Rebates or refunds from suppliers etc. ● New Opportunities Fund (NOF) or Lottery Grants. ● European Union funding. ● Payments received from other schools e.g. from beacon schools to meet supply cover costs to enable your school to participate in development activities organised by the beacon school. ● Milk Subsidy. 	
Excludes:	
<ul style="list-style-type: none"> ● Grants received from government sources (See I01 to I06). ● Payments received from other sources for which your school has provided a service (See I08). 	

Reference: I08	Description: Income from facilities and services
Includes:	
<ul style="list-style-type: none"> ● Income from meals provided to other schools. ● Income from assets such as the hire of premises, equipment or other facilities. ● All other income the school receives from facilities and services, e.g. income for consultancy, training courses and examination fees. ● Any interest payments received from bank accounts held in the school's name or used to fund school activities. ● Income from sale of school uniforms, materials, private phone calls/photocopying, publications, books, etc. ● Income from before and after school clubs. ● Income from community activities. ● Income from re-sale of items to pupils e.g. musical instruments, classroom resources, commission on photographs, etc. ● Income from non-catering vending machines. ● Income from a special facility. ● Rent deducted off the site manager's salary. 	
Excludes:	
<ul style="list-style-type: none"> ● Payments received from other schools for which you have not provided a service (See I07). 	

Reference: I09	Description: Income from catering
Includes:	
<ul style="list-style-type: none"> ● Where the school runs its own catering service, income from catering, school milk provision and vending machines. ● Any payments received from catering contractors, e.g. where a contractor is in default of contract or has previously overcharged the school. ● Income collected on behalf of catering contractors. 	
Excludes:	
<ul style="list-style-type: none"> ● Receipts for catering for external customers (See I08). ● Income from non-catering vending machines (See I08). 	

Reference: I10	Description: Receipts from supply teacher insurance claims
Includes:	
<ul style="list-style-type: none"> ● Payments from staff absence insurance schemes (including those offered by the LEA) to cover the cost of supply teachers. 	
Excludes:	
<ul style="list-style-type: none"> ● Insurance receipts for any other claim, for example building, contents, and public liability (See I11). 	

Reference: I11	Description: Receipts from other insurance claims
Includes:	
<ul style="list-style-type: none"> ● All insurance receipts in respect of claims for losses incurred (including absence insurance schemes for non-teaching staff). 	
Excludes:	
<ul style="list-style-type: none"> ● Insurance receipts from supply teacher absence claims (See I10). 	
Further information:	
<p>Sometimes an insurance receipt relates to a claim for a capital item. When this is the case, the income should first be recorded under this heading and then moved into the capital section of the framework via Direct Revenue Financing, E30.</p>	

Reference: I12	Description: Income from contributions to visits etc.
Includes:	
<ul style="list-style-type: none"> ● Income from parental contributions requested by the school e.g. educational visits, field trips, boarding fees, payments to the school for damage done by pupils etc. 	
Excludes:	
<ul style="list-style-type: none"> ● Donations and voluntary funds not expressly requested by the school (See I13). 	

Reference: I13	Description: Donations and/or voluntary funds
Includes:	
<ul style="list-style-type: none"> ● All income from private sources under the control of the governing body available for the purposes of the school or for the purposes of the maintenance of any part of the school premises, including: <ul style="list-style-type: none"> – Income provided to the schools account from foundation, diocese or trust funds during the year to support educational needs at the school. – Business sponsorship. – Income from fund-raising activities. – Any voluntary contributions from parents that are used to provide educational benefits for students. 	
Excludes:	
<ul style="list-style-type: none"> ● Any contributions or donations that are not used for the benefit of students' learning or the school during the year. ● Details of balances available in trust funds or other private or non public accounts. 	
Further information:	
<p>Additional guidance on voluntary funds is available as a Frequently Asked Question (FAQ) on the Value for Money Unit website at www.dfes.gov.uk/vfm/FAQ.shtml.</p>	

Expenditure

Explanation of terms used

Employed directly by the school

Where a member of staff is recruited for employment at the school, for whom national insurance contributions are payable from the funds available to the school, they are considered to be directly employed by the school. His salary would be shown under the appropriate heading from E01 – E07.

Conversely, where someone **works** at the school, as part of a **service contract**, his full cost must be allocated to the relevant expenditure group, for instance:

- E12 – Building maintenance and improvement.
- E13 – Grounds maintenance and improvement.
- E14 – Cleaning and caretaking.
- E25 – Catering supplies.

Specific service grouping

Term used by CIPFA (Chartered Institute of Public Finance and Accountancy) to explain similar types of expenditure which are grouped together and represented as one sum. It is used throughout the guide to show where expenditure can be allocated to a specific group heading rather than attributed to a more general expenditure heading.

Reference: E01	Description: Teaching staff
Includes:	
<ul style="list-style-type: none">● Teachers <i>employed directly by the school</i>, including supernumerary/peripatetic teachers on short-term contracts.● Relates to all contracted full time and part time teachers paid within the scope of the School Teachers Pay and Conditions Act (STPC Act 1991).● Expenditure on salaries and wages consisting of gross pay, including bonus and allowances, maternity pay and the employer's contributions to national insurance and superannuation.● Threshold payments and other payments relating to teacher pay reforms.	
Excludes:	
<ul style="list-style-type: none">● Any teachers employed on a short term basis, i.e. supply teachers (See E02).● Any teacher not employed directly by the school, e.g. agency staff (See E26 or E27).	

Reference: E02	Description: Supply staff
Includes:	
<ul style="list-style-type: none"> ● Salaries and wages for supply teaching staff employed directly by the school who are covering: <ul style="list-style-type: none"> – Curriculum release. – Long term absence. – Sickness absence. – Training absence. ● Relates to all supply teachers paid within the scope of the School Teachers Pay and Conditions Act (STPC Act 1991). ● Expenditure on salaries and wages consisting of gross pay, including bonus and allowances, maternity pay and the employer's contributions to national insurance and superannuation. 	
Excludes:	
<ul style="list-style-type: none"> ● Supply teachers <i>not employed directly by the school</i> (i.e. paid via an agency or another third party), regardless of the period of cover (See E26 for agency supply teachers). 	

Reference: E03	Description: Education support staff
Includes:	
<ul style="list-style-type: none"> ● Salaries and wages of staff <i>employed directly by the school in support of students' learning</i>: <ul style="list-style-type: none"> – Childcare staff. – Classroom assistants/learning support assistants. – Exam invigilators. – Foreign language assistants. – Librarians. – Nursery assistants. – Nurses and medical staff. – Pianists. – Residential childcare officers at a residential special school. – Supply education support staff. – Workshop and technology technicians. ● Expenditure on salaries and wages consisting of gross pay, including bonus and allowances, maternity pay and the employer's contributions to national insurance and superannuation. 	
Excludes:	
<ul style="list-style-type: none"> ● Education support staff <i>not employed directly by the school</i>. Where the cost is incurred as part of a service contract, these costs must be shown in the specific service grouping and not identified as separate staffing costs (See E27). 	

Reference: E04	Description: Premises staff
<p>Includes:</p> <ul style="list-style-type: none"> ● Premises staff <i>employed directly by the school</i>: <ul style="list-style-type: none"> – Caretakers. – Cleaners. – Maintenance staff. – Grounds staff. – Porters. – Messengers. – Security staff. ● Expenditure on salaries and wages consists of gross pay, inclusive of bonus, overtime and allowances and the employer's contributions to national insurance and superannuation. 	
<p>Excludes:</p> <ul style="list-style-type: none"> ● Premises staff <i>not employed directly by the school</i>. Where the cost is incurred as part of a service contract, these costs must be shown in the framework under that service heading i.e. cleaning under E12. ● Premises staff employed to manage and support the school's special facilities (See E07). 	

Reference: E05	Description: Administrative and clerical staff
<p>Includes:</p> <ul style="list-style-type: none"> ● Administrative and clerical staff <i>employed directly by the school</i>: <ul style="list-style-type: none"> – Bursars and business managers. – Clerk to the governing body. – Receptionists. – School secretaries. – Telephonists. – Typists. ● Expenditure on salaries and wages consisting of gross pay, including bonus, overtime and allowances, maternity pay and the employer's contributions to national insurance and superannuation. 	
<p>Excludes:</p> <ul style="list-style-type: none"> ● Administration and clerical staff <i>not employed directly by the school</i>. Where the cost is incurred as part of a service contract, these costs must be shown in the framework under that service heading i.e. clerking service under E28. ● Administrative and clerical staff employed to manage and support the school's special facilities. (See E07) 	

Reference: E06

Description: Catering staff

Includes:

- Catering staff *employed directly by the school* associated with catering:
 - Cashiers.
 - Chefs and cooks.
 - Kitchen porters.
 - Servers.
 - Snack bar staff.
- Expenditure on salaries and wages consisting of gross pay, including bonus and allowances, maternity pay and the employer's contributions to national insurance and superannuation.

Excludes:

- Catering staff *not employed directly by the school*. Where the cost is incurred as part of a supply contract, these costs must be shown in the framework under that service heading e.g. catering contract under **E25**.
- Meal time assistants (See **E07**)
- Catering staff employed to manage and support the school's special facilities. (See **E07**)

Reference: E07

Description: Cost of other staff

Includes:

- Cost of other staff *employed directly by the school*:
 - Adult education tutors, where the school manages an Adult Education Programme.
 - Boarding staff of a residential school i.e. laundry assistants and night-time social workers.
 - Education welfare officers.
 - Escorts (e.g. for pupils with medical or special education needs).
 - Liaison officers.
 - Meal time assistants.
 - Staff employed to manage and support special facilities available at the school.
 - Staff supervising students before and after school sessions or clubs and during breaks.
 - Supply cost of other staff.
 - Youth workers.
- Expenditure on salaries and wages consisting of gross pay, including bonus and allowances, maternity pay and the employer's contributions to national insurance and superannuation.

Excludes:

- Cost of other staff *not employed directly by the school*. Where the cost is incurred as part of a supply contract, these costs must be shown in the framework under that service heading e.g. **E28**.

Further information:

This category contains salary costs that are incurred by schools but not directly associated with headings **E01** to **E06**. Where staff costs are included which relate to special facilities and are material, please identify the sum of special facility staff costs in the text field when submitting your CFR return.

Reference: E08	Description: Indirect employee expenses
Includes:	
<ul style="list-style-type: none"> ● Recruitment costs e.g. advertising, interviews, relocation expenses. ● Employee travel and subsistence (where not directly attributed to another CFR heading) (See E09 and E19). ● Duty meals. ● Pensions payments including any premature retirement payments made by the school. ● Lump sum compensation and redundancy payments and medical fees. ● Car leasing expenditure – where the cars are for staff use. ● Teacher inter site travel costs. ● Payments to Site Service Officers (caretakers, school keepers) for expenses such as house gas, rates, council taxes, electricity and telephone rental. ● Presents for employees. 	
Excludes:	
<ul style="list-style-type: none"> ● Salary costs (See E01 to E07) ● Any cost for persons <i>not employed directly by the school</i>. Where incurred in relation to a supply contract, these costs, where possible, should be allocated to the relevant CFR heading (See E26, E27 and E28). 	

Reference: E09	Description: Development and training
Includes:	
<ul style="list-style-type: none"> ● Development and training costs for all staff (directly and not directly employed) at the school. ● Cost of all in-service training courses and other development opportunities. ● Cost of equipment and resources to provide in service training. 	
Excludes:	
<ul style="list-style-type: none"> ● Cost of supply staff used to cover the teacher absence (See E02 or E26). 	

Reference: E10	Description: Supply teacher insurance
Includes:	
<ul style="list-style-type: none"> ● Premiums paid to insurers for supply teacher cover. 	
Excludes:	
<ul style="list-style-type: none"> ● Premiums paid to insurers for cover other than for teacher absence. ● Vehicle insurance (See E23). ● Accident and public liability insurance for persons not employed directly by the school (See E23). ● School trip insurance (See E23). ● Premises related insurance (See E23). 	
Further information:	
<p>This can be important to help manage risk at your school. Premiums may vary according to the claims history or as schools choose the level of excess they wish to accept.</p> <p>Where policies cover wider areas (i.e. for other staff and contract supply staff) please ask your insurer to apportion premiums across each appropriate Consistent Financial Reporting heading.</p>	

Reference: E11	Description: Staff related insurance
Includes:	
<ul style="list-style-type: none"> ● Cover for non-teaching staff absence. ● Employee related insurance for accident and liability, assault, fidelity guarantee, libel and slander. 	
Excludes:	
<ul style="list-style-type: none"> ● Premises related insurance (See E23). ● Vehicle insurance (See E23). ● Accident and public liability insurance for persons not employed directly by the school (See E23). ● School trip insurance (See E23). ● Insurance premiums paid to cover teaching absence for staff directly employed by the school (See E10). 	

Reference: E12	Description: Building maintenance and improvement
Includes:	
<ul style="list-style-type: none"> ● This category is a specific service grouping, covering: <ul style="list-style-type: none"> – Charges by contractors for internal and external repair, maintenance and improvement to buildings and fixed plant including costs of labour and materials. – Related professional and technical services, including labour costs where supplied as part of the contract/service. – Costs of materials and equipment used by directly employed staff for internal and external repair, maintenance and improvement to buildings and fixed plant. – Fixtures and fittings e.g. carpet, curtains, etc. 	
Excludes:	
<ul style="list-style-type: none"> ● Cost of premises staff who are <i>directly employed by the school</i> (See E04). ● Cost of improvements that is above the school/LEA de minimis level (See CE01 or CE02). 	
Further information:	
<p>For benchmarking purposes, you should look at this expense heading alongside the capital expenditure headings CE01 and CE02 to ensure you get a full picture that takes account of different de minimis levels.</p> <p>In the event that buildings and grounds maintenance and improvement are performed under one contract, please ask your supplier to identify the costs separately.</p>	

Reference: E13	Description: Grounds maintenance and improvement
Includes:	
<ul style="list-style-type: none"> ● This category is a specific service grouping, covering: <ul style="list-style-type: none"> – Maintenance and improvement on gardens and grounds, including car parking, play areas, playground equipment, sports fields and pitches on the school campus. – Related professional and technical services, including labour costs where supplied as part of the contract/service. 	
Excludes:	
<ul style="list-style-type: none"> ● Cost of staff where they are <i>directly employed by the school</i> (See E04). ● Cost of improvements that is above the de minimis level (See CE01 or CE02). 	
Further information:	
<p>For benchmarking purposes, you should look at this expense heading alongside the capital expenditure headings CE01 and CE02 to ensure you get a full picture that takes account of different de minimis levels.</p> <p>In the event that buildings and grounds maintenance and improvement are performed under one contract, please ask your supplier to identify the costs separately.</p>	

Reference: E14	Description: Cleaning and caretaking
Includes:	
<ul style="list-style-type: none"> ● This category is a specific service grouping, covering: <ul style="list-style-type: none"> – Supplies used in cleaning and caretaking. – Cost of equipment such as floor polishers, vacuum cleaners and other hardware. – Charges by contractors for providing a cleaning service. – Charges by contractors for providing a caretaking service. – Related professional and technical services. 	
Excludes:	
<ul style="list-style-type: none"> ● Cost of staff where they are <i>directly employed by the school</i> (See E04). 	
Further information:	
<p>If the school has a contract for cleaning, covering all costs including supply of labour, cleaning solutions and materials, all costs should be included in this specific service grouping.</p> <p>If the school <i>directly employs</i> cleaning and/or caretaking staff, the costs of equipment, cleaning solutions and materials should be included in this specific service grouping and staff costs shown in E04.</p> <p>For comparative purposes, benchmarking might involve comparing similar schools where the services are wholly contracted out or provided in house, or taking costs under E04 with E14 to help identify the relative costs of contracting out versus in house provision.</p>	

Reference: E15	Description: Water and sewerage
Includes:	
<ul style="list-style-type: none"> ● All costs related to water and sewerage. ● Emptying of septic tanks. 	
Excludes:	
<ul style="list-style-type: none"> ● Any costs arising from repairs or maintenance to water or sewerage systems. (See E12 or E13). 	
Further information:	
<p>Benchmarking water expenditure over a time series and across similar schools may highlight areas of overspending due to leaks or otherwise.</p> <p>To benchmark water consumption, see: www.watermark.gov.uk</p>	

Reference: E16	Description: Energy
Includes:	
<ul style="list-style-type: none"> ● All costs related to fuel and energy, including fuel oil, solid fuel, electricity and gas. 	
Excludes:	
<ul style="list-style-type: none"> ● Any costs arising from repairs or maintenance to energy supplies. (See E12 or E13). 	
Further information:	
Energy may be a controllable expense within a school budget, and identified separately it can lead to better conservation, for both environmental and expense reasons.	

Reference: E17	Description: Rates
Includes:	
<ul style="list-style-type: none"> ● Rates expenditure 	
Further information:	
This is separate from other occupation costs because it is imposed and therefore not a controllable expense. Unlike other items in E18 , where there will be some element of control, it is a difficult area to benchmark.	

Reference: E18	Description: Other occupation costs
Includes:	
<ul style="list-style-type: none"> ● Rents, lease or hire charges for premises. ● Refuse collection. ● Hygiene services e.g. paper towels, toilet rolls, hand dryers, etc. ● Security patrols and services. ● CCTV/Burglar alarm maintenance contracts ● Landlord's service charges. ● Health and safety costs, including fire-fighting equipment. ● Electrical testing and pest control. 	
Excludes:	
<ul style="list-style-type: none"> ● Cost of staff where they are <i>directly employed by the school</i> (See E04 or E07). ● Emptying of septic tanks (See E15). 	

Reference: E19

Description: Learning resources (not ICT equipment)

Includes:

- Payments to alternative provision services including pupil referral units (PRU), non-maintained special schools (NMSS) and independent special schools.
- Achievement gifts and prizes awarded to pupils.
- Books (library and text books).
- Charges for the school library.
- Classroom and learning equipment (excluding ICT equipment).
- Curriculum transport, including minibus expenses such as maintenance, tax, fuel (excludes insurance see **E23**).
- Furniture used for teaching purposes.
- Pupil travel for work experience placements.
- Purchase, lease, hire or maintenance contracts of audio-visual or other equipment used for teaching.
- Reprographic resources and equipment used specifically for teaching purposes.
- School trips.
- Servicing and repairs to musical instruments and PE equipment used as part of the curriculum.
- Subscriptions, publications, periodicals and copyright fees associated with the curriculum.
- Teaching materials.
- Television licence fees used for teaching purposes.

Excludes:

- Curriculum ICT costs (See **E20** and **CE04**).
- Resources that are used for administration purposes (See **E22**). Where a resource is used for curriculum **and** administration purposes, and where costs are material, costs or estimates of the split should be coded separately at the time of purchase.

Reference: E20	Description: ICT learning resources
Includes:	
<ul style="list-style-type: none"> ● Educational software, including site or other licences, hardware including keyboards, monitors, printers etc. used for teaching purposes. ● Purchase, lease, hire or maintenance contracts of ICT used for teaching. ● Costs of Broadband, ISDN, ASDL or other dedicated phone lines. ● ICT in schools revenue expenditure. 	
Excludes:	
<ul style="list-style-type: none"> ● Resources that are used for specific administration purposes. (See E22). Where a resource is used for curriculum and administration purposes, and where costs are material, costs or estimates of the split should be coded separately at the time of purchase. ● ICT expenditure that is over the de minimis level. (See CE04). 	
Further information:	
It is important to look at this expenditure heading with CE04 to get the full picture of hardware, software, supplies and peripherals that are purchased during the year.	

Reference: E21	Description: Exam fees
Includes:	
<ul style="list-style-type: none"> ● The costs of test and examination entry fees, and any accreditation costs related to pupils. This includes GCSEs, A/AS levels, GNVQs. 	

Reference: E22	Description: Administrative supplies
Includes:	
<ul style="list-style-type: none"> ● Any governors expenses as they should not be attached to any staff related costs. ● Administrative stationery. ● Administrative printing. ● Administrative reprographics. ● Postage. ● Bank charges. ● Advertising (but not for recruitment – See E08). ● Telephone charges (not dedicated internet lines – See E20). ● Medical and domestic supplies. ● Purchase, hire or maintenance contracts of ICT or other equipment not used for teaching purposes. ● Purchase, hire, lease and maintenance of furniture and equipment not used for teaching purposes. ● Subscriptions, publications, periodicals and copyright fees not related to the curriculum. ● School publications e.g. Parents' Report and School Brochure. 	
Excludes:	
<ul style="list-style-type: none"> ● Any costs directly attributable to the curriculum. (See E19). ● Material costs directly attributable to another specific service grouping (see E19). 	

Reference: E23	Description: Other insurance premiums
Includes:	
<ul style="list-style-type: none"> ● Premises related insurance. ● Vehicle insurance. ● Accident and public liability insurance for persons not employed directly by the school. ● School trip insurance. 	
Excludes:	
<ul style="list-style-type: none"> ● Insurance for supply teacher cover (See E10). ● Staff insurance cover (See E10 and E11). 	
Further information:	
Where a general policy includes staff related insurances, please ask your insurer to identify the premiums separately.	

Reference: E24	Description: Special facilities
Includes:	
<ul style="list-style-type: none"> ● Community Education. ● Swimming pools and sports centres. ● Boarding provision. ● Rural studies and farm units. ● Payments by schools to another school for the benefit of pupils at the other school e.g. by beacon schools to others to promote release for training. ● Pupil inter-site travel e.g. moving between sites. ● Expenses relating to before and after school clubs. ● Delegated home to school transport. ● Indirect employee expenses and agency staff expenses relating to a special facility. ● Purchase of trading items for re-sale e.g. school uniforms, books, stationery etc. ● Charitable donations. 	
Excludes:	
<ul style="list-style-type: none"> ● Staff costs associated with managing and supporting the special facility (See E03, E04, E05, E06, E07). ● Staff teaching in the special facility (See E01, E02). ● School trips (see E19). ● Residential <i>special</i> schools (costs allocated to specific E heading). 	
Further information:	
Attribute costs for special facilities, excluding staff costs. You should mention in the text fields on the Consistent Financial Reporting collection or third party software what special facilities are provided at the school.	

Reference: E25	Description: Catering supplies
Includes:	
<ul style="list-style-type: none"> ● This category is a specific service grouping, covering: <ul style="list-style-type: none"> – Non-capital catering equipment. – Provisions. – Other supplies used in catering, e.g. cleaning materials, protective clothing. – Purchase, rent, lease or hire of vending machines. – Full cost of service contract. – Related professional and technical services. – Repairs and maintenance of kitchen equipment, including safety checks. – Cost of providing free school meals and milk. 	
Excludes:	
<ul style="list-style-type: none"> ● Cost of staff where they are <i>directly employed by the school</i> (See E06). ● Cost of any kitchen or catering equipment above the de minimis level (See CE03). 	
Further information:	
<p>If the school has a contract for catering, all costs, including supply of labour, food and beverages are to be included in this specific grouping.</p> <p>If the school <i>directly employs</i> catering staff, the cost of supplies should be included in this specific service grouping and staff costs shown in E06.</p>	

Reference: E26	Description: Agency supply staff
Includes:	
<ul style="list-style-type: none"> ● Cost paid to an agency for teaching staff that have been brought in to cover teacher absence. Includes cover of any period and for all reasons, including illness, absence for training, and any leave. 	
Excludes:	
<ul style="list-style-type: none"> ● Supply teachers employed directly by the school (See E02). 	

Reference: E27	Description: Bought in professional services – curriculum
Includes:	
<ul style="list-style-type: none"> ● Professional services, consultancy and advice purchased from the LEA or third party in support of the curriculum. ● ICT consultancy services for the curriculum. ● Payments to any visiting lecturers/speakers (but not classroom teachers). ● Courses purchased for students from external providers, e.g. colleges of Further Education or other schools. ● Exam invigilators. ● Music teachers who are self employed. ● Peripatetic music teachers employed by the LEA. 	
Excludes:	
<ul style="list-style-type: none"> ● Cost of staff where they are directly employed by the school (See E01 – E03). ● Cost of agency supply staff (See E26). ● Consultancy and advice for administration (See E28). 	

Reference: E28	Description: Bought in professional services – other
Includes:	
<ul style="list-style-type: none"> ● Professional services, consultancy and advice to staff and governors purchased from the LEA or an external party relating to: <ul style="list-style-type: none"> – Management. – Finance. – Legal. – Personnel. – Premises. ● Clerking service, if a clerk is <i>not directly employed by the school</i>. ● Management fee on PPP contracts. 	
Excludes:	
<ul style="list-style-type: none"> ● Cost of staff where they are directly employed by the school (See E04 – E07). ● Consultancy and advice for curriculum (See E27). 	

Reference: E29	Description: Loan interest
Includes:	
<ul style="list-style-type: none"> ● Interest paid on overdrafts and other liabilities. 	
Excludes:	
<ul style="list-style-type: none"> ● Interest received. (See I08) 	

Reference: E30

Description: Direct revenue financing (revenue contributions to capital)

Includes:

- All amounts transferred to **CI04** to be accumulated to fund capital works. This will match exactly the figure at **CI04**.
- Receipts from insurance claims for capital losses received into income under **I11**.

Excludes:

- Funds specifically provided for capital purposes (See **CI01 – CI03**).

Capital Income

Reference: CI01	Description: Capital income
Includes: <ul style="list-style-type: none">● E-learning credits (Standards Fund).● Capital funding from public sources managed by the governing body, including that provided by the Standards Fund.● Proceeds from the sale of fixed assets.● ICT in schools income (Standards Fund).	
Excludes: <ul style="list-style-type: none">● Loans. (See CI02)● Voluntary income. (See CI03)● Direct revenue financing. (See CI04)	

Reference: CI02	Description: Loans
Includes: <ul style="list-style-type: none">● Loan income (for use on capital expenditure) from any source, including LEA capital loan scheme.	
Excludes: <ul style="list-style-type: none">● Interest paid on the loans. (See E29)	

Reference: CI03	Description: Voluntary or Private income
Includes: <ul style="list-style-type: none">● Voluntary or Private income including donations dedicated for use as capital funds.	
Excludes: <ul style="list-style-type: none">● Voluntary or Private income that will be used to fund day-to-day operations of the school. (See I13)	
Further information: <p>Voluntary or Private income for capital purposes is the amount that is raised by the school, or donated to the school, for the sole intention of using the funds for capital projects that have an educational benefit for the pupils at the school.</p>	

Reference: CI04	Description: Direct revenue financing
Includes: <ul style="list-style-type: none">● The amount from revenue expenditure applied to capital financing. This is an exact match to E30.	
Excludes: <ul style="list-style-type: none">● Revenue balances not set aside for a capital project.	

Capital Expenditure

Reference: CE01	Description: Acquisition of land and existing buildings
Includes:	
<ul style="list-style-type: none">● Cost of land acquisition including fees and charges related to the acquisition.● Cost of acquiring existing buildings, including fees and charges related to the acquisition.	
Excludes:	
<ul style="list-style-type: none">● Construction of new buildings (See CE02).	

Reference: CE02	Description: New construction conversion and renovation
Includes:	
<ul style="list-style-type: none">● Cost of new construction, including fees.● Cost of conversions and renovations forming a new structure.● Costs of extension to existing premises.	
Excludes:	
<ul style="list-style-type: none">● Cost of land and existing buildings (See CE01).● Costs for conversion and renovation under the school's de minimis threshold – this is revenue spending (See E12).	
Further information:	
Expenditure from this heading can be benchmarked alongside E12 and E13 to provide an overall picture of expenditure on buildings and grounds at the school.	

Reference: CE03	Description: Vehicles, plant, equipment and machinery
Includes:	
<ul style="list-style-type: none">● Any capitalised expenditure on the acquisition, renewal or replacement of vehicles, equipment or machinery to be used at the school.	
Excludes:	
<ul style="list-style-type: none">● Capital expenditure on ICT equipment. (See CE04)● Leased equipment and vehicles.	

Reference: CE04	Description: Information and communications technology
Includes:	
<ul style="list-style-type: none"> ● E-learning credit expenditure. ● Purchase of computer hardware and software where these are to be capitalised or are funded from capital grant. ● ICT in schools capital expenditure. 	
Excludes:	
<ul style="list-style-type: none"> ● Where costs of consultancy can be identified individually, they should be allocated under the specific expenditure groups within expenditure (See E27, E28). ● Costs of training for staff in the use of ICT systems (See E09). 	

Balances

There are five balances in the CFR framework. They provide an overall picture of the resources available to the school from one year to the next, and give information about any carried forward Standards Fund balances.

The first two, B01 and B02, relate to revenue balances. These balances arise from income and expenditure relating to the first two sections of the framework – Income and Expenditure.

Balances in B03, B04 and B05 are all capital balances that are related to sections three and four of the framework – Capital Income and Capital Expenditure.

Reference: B01	Description: Committed revenue balance
Includes	
<ul style="list-style-type: none"> ● Committed cumulative balance of income less expenditure from revenue funding sources during the financial year and any committed revenue balances from previous years. ● Any other specific grant balances plus any unspent voluntary income brought into the public accounts in that financial year. ● Any earmarked public funds (in accordance with the terms of the authorities scheme). ● Unspent amount of current financial year's Standards Fund revenue grants. 	
Excludes:	
<ul style="list-style-type: none"> ● Details of balances available in trust funds or other private or non public accounts. ● Any amount already spent during this year. All expenditure, regardless of how it was funded, should be recorded under the most appropriate expenditure heading in the framework. ● Unspent Standard Fund capital grants (See B03 and B04). 	
Further information:	
Please include details of any items that this balance is earmarked for in the text fields when submitting your Consistent Financial Reporting return at the end of the financial year.	

Reference: B02	Description: Uncommitted revenue balance
Includes:	
<ul style="list-style-type: none"> ● Uncommitted cumulative balance of income less expenditure from revenue funding sources during the financial year and any uncommitted revenue balances from previous years. 	
Excludes	
<ul style="list-style-type: none"> ● Standards Fund revenue balance (See B01). ● Capital Revenue balances (See B03 to B05). 	

Reference: B03	Description: Devolved formula capital balance
Includes:	
<ul style="list-style-type: none"> ● Funding through the Standards Fund for devolved formula capital (three year rolling grant programme). 	
Excludes:	
<ul style="list-style-type: none"> ● Other capital funding through Standards Fund. (See B04) ● Revenue funding through Standards Fund. (See B01) ● Any other capital balances. (See B05) 	

Reference: B04	Description: Other Standards Fund capital balances
Includes:	
<ul style="list-style-type: none"> ● Unspent capital allocations of current financial year's Standards Fund. ● National Grid for Learning (NGfL) capital funding as determined by the school. 	
Excludes:	
<ul style="list-style-type: none"> ● Unspent Standards Fund revenue funds (See B01). ● Unspent devolved formula capital (See B03). ● Any other unspent capital balances (See B05). 	

Reference: B05	Description: Other capital balances
Includes:	
<ul style="list-style-type: none"> ● Sum of all other capital balances, not already accounted for. 	
Excludes:	
<ul style="list-style-type: none"> ● Balances that appear in the framework in B01 to B04. 	

Making Financial Benchmarking Work for Your School

Introduction

It is very important for schools to get the best out of their resources. They themselves are responsible for doing this in a system of delegated budgets. Additional pressures arise from national standards and targets for pupil attainment by turning the spotlight on to the needs of pupils, and on to measures of their performance. Also, those who monitor education services have an increasing role to encourage schools to look at whether they are providing services of the right standard at a reasonable cost. The need to demonstrate best value to parents, auditors and regulators, and the need to ensure internally that resources are used effectively, is prompting schools to compare finances through benchmarking.

In local authorities comparisons have been made over many years between the costs, level of activity and methods of working. They have co-operated in the collection of comparative information which is used to publish performance indicators or benchmarks. In education, the performance of schools is published in league tables of examination results and schools are encouraged to make comparisons of their own performance against these benchmarks through the Pupil Attainment Tracker. With the introduction of Consistent Financial Reporting in April 2003 and the launch on 18 November 2003 of the benchmarking website, schools now have the tools to compare their expenditure with that of similar schools. They can tailor their spending and reallocate resources to ensure that education spending reflects educational policy and priorities and is effective in delivering them.

Taking Control of the Agenda

Benchmarking expenditure is a way for schools to take control of the change agenda. Whilst an initial need to reduce costs and to focus on performance might have persuaded schools to become involved in benchmarking, many are becoming increasingly concerned with delivering the best educational services to meet the needs of their pupils. However, the most successful benchmarking will only be achieved by those with full commitment to the benchmarking principles and to the subsequent implementation and management of change.

Private sector organisations embark on benchmarking to stay competitive. This usually means providing the highest quality service at the lowest cost. Quality and low cost can be achieved at the same time. The best do achieve this and use benchmarking to ensure that they do not become complacent. The best public services are no different. What marks both out as the best is their continuous focus on improvement. Some schools may be reluctant to start benchmarking because they think it will be too time-consuming and therefore costly, or that it is a technique which is not for them. Some believe that they are unique and that benchmarking would be impossible. None of these is true; all schools can use benchmarking to good effect if they commit to managing the process. Benchmarking should be part of schools' strategic financial planning to allocate resources to maximise pupil performance. By using it to focus on improvement it becomes a powerful tool to highlight opportunities for change.

Best Value

Benchmarking is a key element of Best Value. Benchmarking your finances and seeking best practice will help schools achieve Best Value. Best Value is a balance of quality and cost. It is increasingly used in Ofsted inspections to show how well schools use their budgets to improve performance standards and pupil attainment. Benchmarking demonstrates the application of the BV principles – challenge, compare, consult, compete – through the systematic process of comparing performance, understanding why there are differences and taking appropriate action.

The Benefits of Benchmarking

Benchmarking your expenditure will help you to:

- Focus on planning and managing your budget;
- Identify areas for improvement;
- Set targets for improvement;
- Achieve best value – quality v. cost;
- Improve the effectiveness of your spending to improve performance;
- Deliver educational services to a defined standard.

Most importantly benchmarking your finances can help lock your school into the cycle of continuous improvement and to develop a culture where it is easier to question the norm and to make changes. It is essential that financial benchmarking is not used solely to focus on reducing costs, but also to improve the quality and impact of your school's services. It might be difficult to measure improvements in quality through financial benchmarking but there can be significant quantifiable gains in pupil and staff satisfaction. If used in conjunction with the annual Autumn Package of Pupil Performance the impact on pupil attainment can be quantified.

Selecting Areas of Expenditure for Benchmarking

There are a number of things to consider when selecting the areas of expenditure for benchmarking. The most important is to identify those areas which are likely to bring early success; those which will have the greatest improvements in standards or cost reduction; and, those areas over which you have the greatest control and therefore offer the greatest potential for change.

Don't waste time looking at areas where there is little evidence of room for improvement.

Consistent Financial Reporting

From April 2003 all maintained schools have to submit annual Consistent Financial Reporting (CFR) returns. CFR standardises, simplifies and streamlines the reporting of school finances in all maintained schools in England. CFR enables schools to compare expenditure in a

meaningful way to help make informed and important spending decisions. CFR facilitates networking between schools and encourages less efficient schools to look to more successful schools for advice on best practice. Access to benchmarked data on the benchmarking website helps school managers to make better-informed decisions for annual budgets, in turn improving overall efficiency and school outcomes year on year.

The Benchmarking Website (www.teachernet.gov.uk/schoolfinance) can be used to show your school's income and expenditure compared with that of similar schools selected using the criteria of your choice. The CFR data you have submitted will be pre-loaded onto the site. You will be able to view this data for the current financial year and view charts showing changes in income and expenditure over time. Then you will need to select comparable schools by choosing a combination of comparison criteria.

The website produces a series of charts showing expenditure per pupil for the schools that match your selection criteria. Your own school's data will be highlighted. Charts may be printed out or unit cost data downloaded for further analysis. You can also choose to look at the expenditure profiles of a group of schools without entering your own data.

The system will save the most recent information that you have entered. This will be recalled automatically next time you visit the site from the same computer. You can then amend the data to perform 'what if?' scenarios or selection criteria as necessary. The amended data will be saved for future use when you quit the site. The customised data that you amend will only be accessed by you from the same computer and will not overwrite the data stored on the database.

All data in the database is confidential so individual schools cannot be identified. However, there may be occasions where a school may wish to contact another school about its data, either to clarify the expenditure or to discuss ways that a particular school has addressed a particular problem. Selecting suitable partners is what benchmarking is all about and enabling dialogue between schools about expenditure issues is essential. Therefore, a feature of the benchmarking website is the facility to enable you to email a particular school and ask them to contact you. To maintain confidentiality, schools will be able to choose whether or not they wish to be contacted. However, you will not be able to participate in this facility unless you agree to be contacted yourself. It will be up to the school whether or not they wish to respond.

The benchmarking website splits your total expenditure into five main categories: staffing costs, educational supplies, premises costs, occupation costs, and other supplies and services. Income is split into four categories: delegated funding, other central funding, school generated income and other income. These are in turn broken down to detailed headings. In a few cases, the detailed expenditure is further analysed to give a unit cost and volume comparison. For example spend on teachers is split to give average cost per teacher and pupil teacher ratio. Understanding the main headings will help you to identify the costs that should be allocated to each of the detail headings, which relate directly to those used in CFR. Online help is available and all the CFR income and expenditure headings can be found in the CFR framework section of the School Finance Pack.

Selecting Comparison Criteria

A key part of the benchmarking website is the section which allows you to select comparison criteria to enable comparison with similar schools. These criteria work in combination. There are many thousands of combinations possible, some of which may not find sufficient matches in the database. Equally too few criteria will find too many matches. To avoid fruitless searches the site uses a prioritising process.

< Print friendly
160 matches found. (Must be between 10 and 80 to proceed.)

Expand All >
Collapse All >
Clear All >
Check Matches >

School Data	Comparison area	Active criteria
276	▼ No of Pupils (FTE)	250 - 300
15	▼ No of Teachers (FTE)	
Primary	▼ School Phase / Type	Primary
No	▼ Is there a Sixth Form?	
0	▼ No of Pupils in Sixth Form	
2	▼ No of Pupils with Statement of SEN (FTE)	
28	▲ No of Pupils on SEN Register (FTE)	
	No of Pupils on SEN Register (FTE)	Between: <input style="width: 50px;" type="text" value="25"/> and <input style="width: 50px;" type="text"/>
	Clear	
36	▼ No of Pupils Eligible for Free School Meals	50 - 60
24	▼ No of Pupils with English as an Additional Language	
5	▼ Lowest Age	
11	▼ Highest Age	

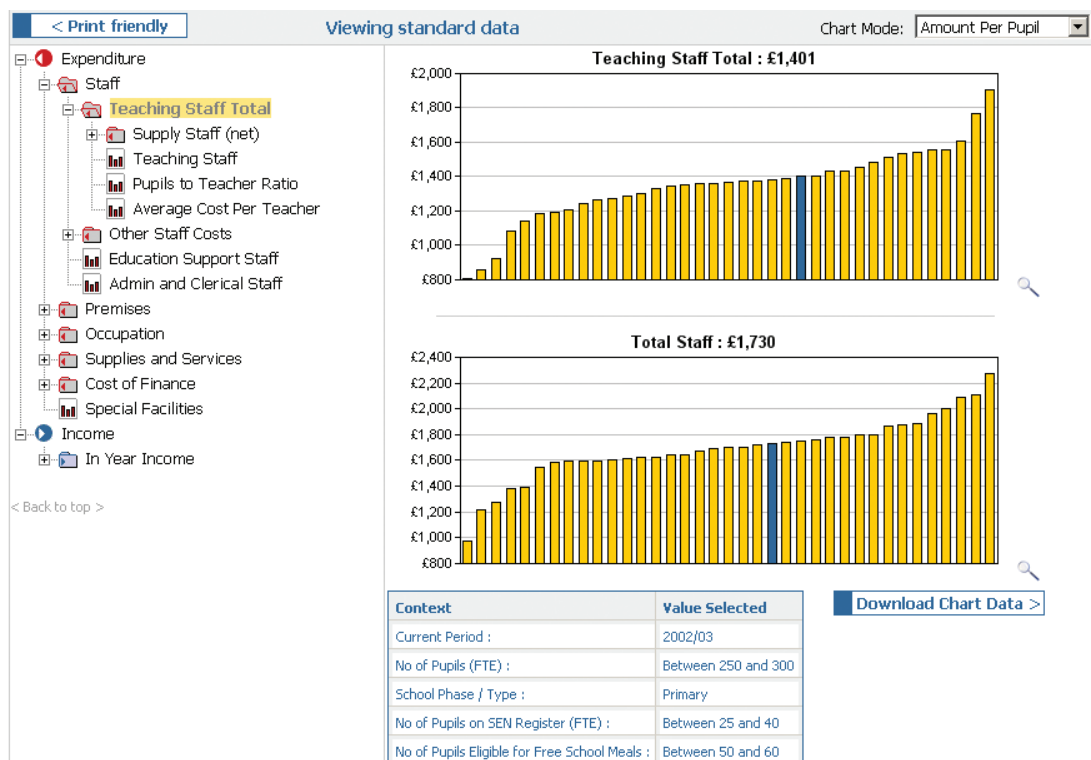
Expand All >
Collapse All >
Clear All >
Check Matches >

< Back to top >

Context variables will appear in a collapsed state alongside the corresponding data for your own school for reference. Context ranges should be complete on a priority basis – for those criteria that are important to your school. For example, the number of pupils on role will normally be an important factor to differences in income and expenditure and so setting a range for this around your own school size would be sensible. Checking the number of matches after each criteria has been selected makes it easy to see when you are reaching a suitable benchmark set size.

You will be required to select between 10 and 80 schools before you are allowed to proceed to the next stage. Limitations on the way the results are displayed mean that it may be hard to discern your own school on the charts if more than 80 comparators are chosen. The system will not display charts with less than 10 schools in order to maintain the anonymity of schools on the site.

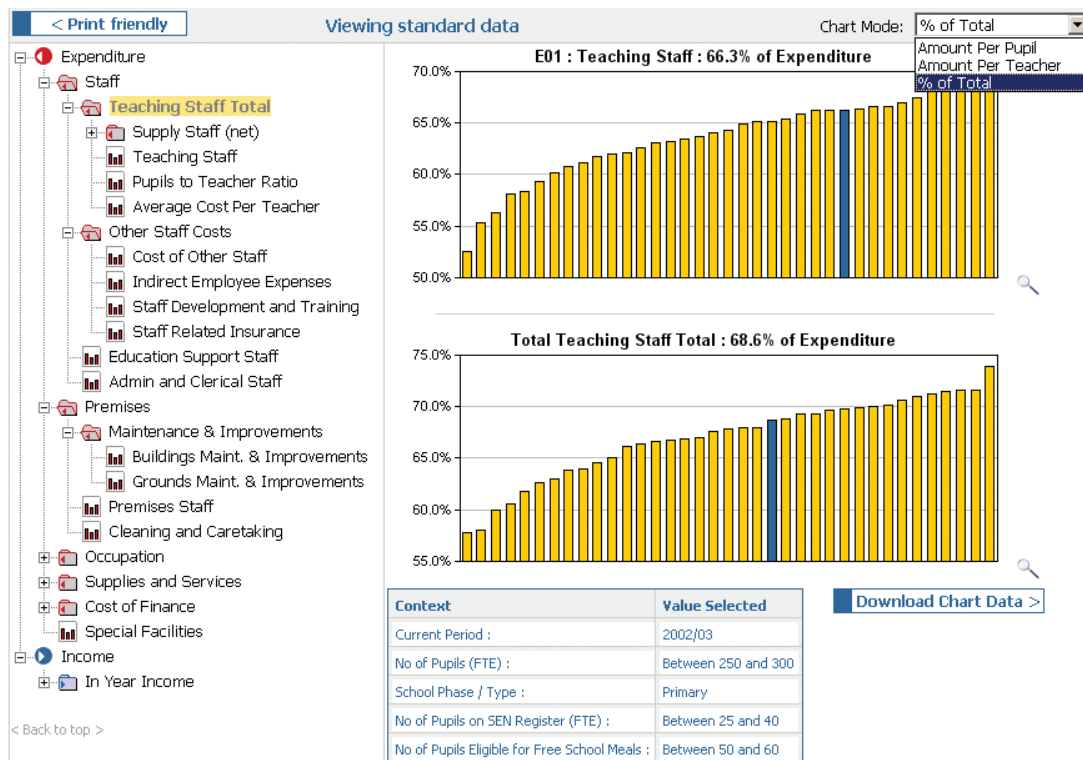
Displaying the Results of Your Search



After you have submitted your comparison criteria, you can then display the series of charts. The standard display lets you investigate income and expenditure, starting with total spend and the main summary sub-totals before looking at the detailed headings. Each page of the display shows a series of graphs. One shows a 'high level' comparison (e.g. total spend per pupil). Another shows the next level of detail (e.g. staff cost or premises costs). When you move to a more detailed breakdown of expenditure, e.g. teaching cost, one graph will show the aggregate level of information (staff cost) and the other will show the detail (e.g. teaching cost). The expenditure hierarchy is shown on the left hand side of each page and you can move from graph to graph by clicking on the indicator that you want to see. Each indicator expands the links to show the higher and lower level graphs in the hierarchy.

As well as the standard per pupil display, the website provides a number of alternative ways of presenting the data including:

- data as a percentage of total cost/income;
- data per teacher;
- download data in CSV format – this will download data for importing into most spreadsheets or statistical packages.



Understanding the Results of Your Search

Care should be taken in interpreting comparative expenditure data. The information shows the position of a school relative to other schools you have selected. It does not explain why a school is in this position, nor provide a view on whether it should be. There may be a number of good reasons for a school to have high or low figures. The important thing is for school managers – governors, head teachers and senior staff – to review the differences and to question the reason for them. For example, is the position of your school in the graphs counter to expectations? Does it reflect special circumstances or decisions on the allocation of resources?

There may be occasions when you may wish to contact a particular school to ask for more information. You may want to find out if there is scope for you to improve your own performance and to look deeper into potential benefits or problems before you make your decision. In these instances you can ask them to contact you by clicking on the chart. This chart includes a key of anonymous identifiers for the schools in your benchmark set. These identifiers are consistent from chart to chart in the same comparator set, allowing you to track the schools that appear to be consistently spending less than you. Underneath the chart is a drop-down list allowing you to select a school you wish to contact.

Interpreting the Graphs

The structure of the database has been designed to enable you to look at aggregate expenditure before drilling down to a more detailed level. The aggregate expenditure headings have been carefully chosen to link together areas of spending where schools may have adopted different approaches to services. For example, some schools might employ cleaning contractors – expenditure will be shown as ‘cleaning’ – others will directly employ a caretaker or cleaning staff – expenditure will be shown as ‘premises staff’. Even so, the aggregate ‘premises costs’ will combine these to give an overall assessment of your position.

You need to look at the overall picture presented by all the indicators, and to judge whether there may be similar examples where high expenditure in one area may be balanced by low expenditure in another. You can download and print the data to investigate further whether any schools you are comparing yourself with that have low expenditure in one area balanced by high spending in another.

You should pay most attention to major areas of expenditure such as staff, where spending only slightly above average could be having a major impact on your overall budget. You can use the ‘% of total cost’ button to find the specific areas where you are spending the most. You can use the additional analysis of ‘pupil teacher ratios’ and ‘average cost per teacher’ as well as comparisons of ‘admin hours per pupil’ and educational support hours’ to gain further insight into staff costs. Being a high spender on areas such as water charges will have less impact on your total budget. Even so, every little helps and reduced spending in low impact spending areas could release resources that could be used in other areas.

Examples

The following examples of what to look for in benchmarking data have been provided by a London LEA.

Example 1:

A high school wishes to compare its expenditure on teaching staff with other schools having a similar number of pupils. As London weighting is a factor in expenditure on staffing, the school wishes to restrict the comparison to schools in London.

The school selected a comparator group using the following criteria:

Financial year, secondary schools to 16; community schools; size 900 to 1200 pupils; in London Boroughs.

A good size for producing a graph is somewhere between 10 and 80 comparators.

On the graph page choose **cost of teaching staff**. The graph can be viewed as a **percentage of the total spend, cost per teacher** or as a **cost per pupil**.

Staff cost graphs can then be printed. Alternatively expenditure data can be downloaded as a .csv file which can be opened in Excel to undertake further analysis and make your own graphs.

If your staff costs are higher than those of the selected comparator schools, you may wish to consider the following points:

- For teaching salaries the experience of the staff could be a factor which may cause relatively higher costs as more experienced teachers are generally paid at higher salary rates. The school could explore this by choosing the graph **Average cost per teacher**.
- The supply costs incurred may have been much higher than usual due to levels of long-term sickness, maternity leave etc.
- Additionally resourced mainstream schools and schools with relatively high numbers of children with special needs are more likely to spend a higher percentage of the budget on teachers' salaries. The school could explore this using the context graphs.
- Finally the school may also explore the **pupil teacher ratio** graph to see if that explains any difference in expenditure on teachers' salaries.

Example 2:

A middle school wishes to compare its expenditure on **education support staff** with that of other middle schools in its LEA.

Education support staff includes staff giving direct support to pupils including SEN, medical, librarians, technicians, and ethnic minority support staff.

The school selects the following criteria:

financial year, middle deemed primary, LEA number.

The school chooses **education support cost** and the graph can be presented as a percentage of the total spend or as a cost per pupil.

The graph **average hours per pupil** shows that some schools have a very high level of support. As the number of pupils with special educational needs is likely to have a bearing on the provision of education support, the school returns to the criteria selection page and enters the **percentage of pupils with statements** as between 0 and 3%. (the average for the LEA middle schools is 2.6%)

This restricts the comparator group and the graphs can be reselected.

Other criteria which might be used in looking at education support are the % of pupils with SEN without statements and the % of EAL pupils.

The school may also wish to look at **other staff costs**.

Example 3:

A community First and Middle School wishes to compare its premises costs with a group of schools of a similar size.

The school chooses community schools with between 300 and 500 pupils.

The **premises costs** graph can be viewed as a percentage of total expenditure or on a per pupil basis.

Expenditure on premises can be further broken down into **grounds maintenance, building maintenance, cleaning** and **premises staff**.

If the school wished to undertake further analysis, for example by combining the expenditure on premises staff with that on cleaning, the data for these schools could be downloaded as a .csv file and opened in Excel.

The school might go on to make a comparison of **occupation costs**, including **rent and rates, energy, water** etc.

Example 4:

A First school wishes to compare its expenditure on books and equipment with that in similar schools nationally. The school has a nursery. The school chooses the following criteria:

Financial year
First school
Community or Voluntary Aided
Size 0–500 pupils
LEA type – any (all boxes ticked)
With nursery
Without an SEN Unit
% fsm 5–15%
%SEN 0–3%
%SEN no statement 0–20%

This gives too many comparators for a good comparison (the recommended number is between 10 and 80 schools). In order to refine the selection the school changes the free school meals indicator to between 10 and 15%. This reduces the number of comparator schools.

The graphs show that the selected schools spend between 3 and 13% of their budget on books and equipment. Expenditure on books and equipment can fluctuate significantly from year to year due to one-off building/refurbishment schemes for example. So the school might choose to ignore the few high spenders (over 8%).

The expenditure per pupil varies greatly.

We have not been able to separate spending on furniture from expenditure on books and equipment, so the school wishes to find out whether some of the schools are also spending significant amounts on furniture. By downloading the data into a file which can be opened in Excel, the school can see that some schools also have expenditure in the furniture category. A separate analysis in Excel can be undertaken or the school can select the 'Contact School' button to obtain further information.

Understanding Why Expenditure Varies

The goal of benchmarking is to improve performance. Comparing your expenditure with other schools and identifying differences in performance is only the first step. As a manager you have to consider the reasons behind the differences in expenditure and decide what, if any, changes are needed then, implement an action plan to ensure that your spending reflects your educational priorities. You may be able to reach your own conclusions or you might seek further information on best practice from another school.

Implementing Change

Benchmarking on its own will not lead to change. Any benchmarking activity needs to stem from an overall search for improvement. It may generate a number of ideas for improvement and you will need to make some difficult choices on what you need implement first. Some organisations have addressed this problem by assessing each change in terms of its benefit and the ease of implementation. Selecting options that produce high benefit without major implementation problems help benchmarking activity to gain credibility and acceptance. It may also be difficult to achieve the expenditure levels of the best performing school in one go. In this case it may be wise to set interim targets for improvement but keep the long-term goal in mind. Schools should consider wider organisational implications of any change they plan to introduce to ensure that changes they might want to introduce in the future are not blocked.

Benchmarking activity that leads to successful change needs sufficient backing from the governing body to make the changes needed. Involving staff and parents can add weight to proposals for change. Staff should be involved at least from the point when changes are planned, if not before, so that they can make their views known and are given an opportunity to influence the changes. For instance if staff losses are necessary, it is important that everyone is aware of how change is to happen and when.

Strong leadership is required. All decisions have cost implications and implications for staff. What is best for the school may not necessarily be seen as best for the individual. Change can be disruptive and staff may oppose changes to traditional ways of doing things, so it is important that school managers create a climate where ideas can be encouraged and current practices challenged.

It is important to focus on a limited number of key objectives and to monitor results, so that the benefits of changes can be seen. Monitoring can have a positive effect on the motivation of those involved, as the value of the change becomes apparent.

Tips for Successful Benchmarking

There are some things you can do to help benchmarking work for you:

Planning

- Make sure school managers and governors are committed to benchmarking
- Select areas of expenditure likely to bring early success or large improvements in standards or costs;
- Be open with staff about the consequences of seeking improvements;
- Do not assume that benchmarking will always identify gaps. You may have selected schools that do things similarly to your own and it possible that you may be reassured that everything you are doing is fine when it is not;
- Link benchmarking to a strategic plan that relates resource allocation to improved pupil performance to enable you to challenge and evaluate resource management decisions.

Mapping

- Use existing sources of information e.g. the benchmarking website, LEA benchmarking information, value for money studies, the Autumn Package;
- If you visit or contact partners (comparators) make sure you thoroughly prepare questions to ask them.

Analysis

- Take time to do this thoroughly – Do not jump to conclusions;
- Involve governors and the whole team;
- Examine differences in partners' expenditure carefully – not all differences point to better performance. A good overall performance might hide some poor practices.

Follow-Up Action

- Agree a plan for making changes with governors and stakeholders;
- Follow up agreed actions straight away;
- Since benchmarking can open your eyes to what others are achieving and therefore what might be achieved in your school, do not be afraid to set targets for improvement which appear to be tough;
- Involve staff in making any changes.

Review

- Monitor outcomes and make sure the whole team is aware of improvements;
- Consider how to share learning and good practice with other schools.

Don't

- Engage in benchmarking with the sole aim of seeking reassurance;
- Waste time on areas where there is little room for improvement;
- Seek perfect comparability – exact matches are impossible to find;
- Lose sight of your objective – improving financial and resource management;
- Seek information from others without a clear idea of what you are looking for;
- Propose changes without discussion with key staff;
- Try to benchmark too much at once.

Other Ways of Making Comparisons – Partners and Benchmarking Clubs

The point of benchmarking is to share information and to learn. Therefore a key part of the planning stage of benchmarking is choosing suitable partners. Even if your partners do not do everything perfectly, differences in the way they approach resource management can still provide useful ideas for you. Schools which are held up as models of best practice will not be right about everything and they may be inundated by requests to visit them.

Try benchmarking with your near neighbours in your LEA first. You probably know them already and could establish a benchmarking relationship quickly. Try to choose those with similar characteristics such as size, type, function etc. If you have tried benchmarking with near neighbours, consider schools in neighbouring LEAs or even outside for example with demographic similarity or comparable area.

Consider benchmarking clubs. Some LEAs have set up their own groups for schools of benchmarking partners. This can help to achieve results quickly at low cost. These groups need discipline and deadlines to ensure progress, but they can be effective. Advantages of setting up your own group of benchmarking partners are that you can develop greater levels of trust and that staff across the LEA can make links with their counterparts. This encourages informal benchmarking where managers/governors/staff contact their opposite numbers to discuss ideas and exchange information.

Conclusion

Benchmarking can be a powerful tool for schools to achieve improvement in financial management if done properly. Benchmarking needs to be supported by schools' governing bodies and planned and driven by head teachers and finance managers/bursars. It must engage commitment and enthusiasm of staff at all levels in order to achieve the necessary change. Schools need to work with their own staff, with other schools and with LEAs to bring together the ways they use benchmarking for resource management, and benchmarking for attainment. This will enable curriculum plans and budgets to be modelled together to support development planning. Schools will then need to evaluate and challenge the cost-effectiveness of their resource management decisions to assess whether the investment of resources delivers the intended educational outcomes and to what extent any changes in the use of resources have resulted in improved pupil performance.

Individual Case Studies

Case Study 1

A benchmarking exercise was carried out in a high school. When looking at teaching and non-teaching staff structures it was found that the percentage of teaching staff without a responsibility point was well below average for the group. The average salary for teaching staff was therefore above the average for the group.

The number of hours for teaching support, admin and clerical staff was well below the average for the group and the number of hours of teaching support, admin and clerical paid at Scales 1 and 2 was significantly above the average for the group.

Additionally, teaching staff expenditure per pupil (including supply) was 1.8% above the average, and expenditure on non-teaching staff was over 40% below the average for the group.

The question which arose was; “are these items indicators of efficiency and effectiveness or do they indicate that teaching staff may be undertaking tasks that could be undertaken by admin and support staff?”

The school decided to review its policy on using teaching staff for support duties and as a result was able to employ support staff more cost-effectively, leaving teaching staff free to concentrate on teaching to improve standards.

Case Study 2

During its benchmarking exercise a London school discovered that the cost of supply teaching significantly exceeded that of other schools in its LEA. After further investigation they found that the difference in the lowest and highest daily rates of supply teaching staff was as much as £15.00.

The school was using supply teaching staff on the top CPS point to cover long-term sickness and maternity leave. It reviewed its supply and staffing policy and was able to use supply staff at the lower rate, achieving a saving of £3,000 per annum.

Case Study 3

A secondary school decided to look further at costs for its ‘other supplies and services’. The overall costs were higher than average so the bursar downloaded the comparative data to an Excel spreadsheet. There was no scope for savings on some items but the service contract on photocopiers was coming up for renewal. The school decided to look at other providers before automatically renewing the contract. It found that charges per copy varied by as much as 2p per copy. In a school that needed around 100,000 copies a year a saving of £2,000 could be made. After checking that the contract with the proposed new provider gave them everything else the old provider had done, the school signed up with a new provider. The money was put towards whiteboards for classrooms.

Case Study 4

A group of ten schools in the same LEA met, initially to compare costs and share good practice. They discovered they all had a problem with their catering service. They all felt that they were not receiving value for money from the management companies they employed, and what was being offered by the LEA's catering service was no better. They agreed to go to tender, as a group, to see if they could improve the service and offer parents better value for money. They achieved both and now all ten of the schools are benefiting from a small income from their catering service for the first time. By forming a purchasing group, they had put themselves in a strong negotiating position and the management companies they had given the opportunity to tender were far more competitive for the 10 schools than they would have been for one.

Case Study 5

X is an urban primary school in a London Borough designated as an Education Action Zone (EAZ). It has 235 boys and girls ranging from nursery to year 6. The school has a high proportion of ethnic minority pupils and a high proportion of free school meals. The LEA has delegated responsibility to the school for most of its budget share. Therefore, the school's bursar benchmarks all its education services to ensure they provide value for money.

Although the costs of the catering service were very manageable, it did not entirely meet the school's needs. The quality of foodstuffs was variable and choice was limited. Many of the children brought in their own lunches, which were not always particularly nutritious. The bursar undertook a review of the school's catering contract. A new specification was outlined and a number of catering contractors were invited to tender, including the original provider.

The school chose to offer the contract to a more expensive tender than the outgoing provider. It was still within their budget and offered the best all round catering service for the pupils. Namely:

- A choice of foodstuffs to suit the needs of the ethnic minority pupils, for example offering halal meat);
- A range of good quality fresh produce – many of the pupils had free school meals and it was important to ensure that had access to good healthy meals;
- Home cooked food – the food is cooked on the premises by a cook using good quality produce;
- A permanent on-site cook – the nursery school children eat in the nursery. Meals are provided just before noon. This would not be possible if meals were brought in ready cooked.

Almost all the pupils now have school meals. Parents are happy with the service as it suits their cultural requirements. The school did not award the contract to the cheapest provider, but the one that gave this particular school Best Value.

Using the DfES Data Collection Website

This guide is for use with the DfES Consistent Financial Reporting (CFR) data collection website. Not all schools will use this guide. Please confirm with your LEA. This also contains information regarding the method of submitting your data via S2S, the School to School transfer web site provided through TeacherNet.

Accessing the CFR website

The CFR website is accessed through the DfES homepage. Point your browser towards www.dfes.gov.uk/datacollection and you will be taken to the site entrance. To proceed further you will need the username and password allocated to your school. The Helpdesk (01325 392626) can replace lost usernames and passwords as can your LEA.

On clicking *Enter The Site* a secure connection will be established with the DfES server.

Logging In

A window will appear prompting you to enter the school's username and password (Figure 1). Please bear in mind that both the username and password are case sensitive.

You will then be taken to the *Data Collection* homepage that lists recent news items of interest. To start entering the CFR data, click on *Surveys and Submissions* located on the left hand side of the screen (Figure 2). The site will direct you to the *Current Survey* Status page that will list the surveys open to your school.



Figure 1 - Username and password prompt.

Getting Help

At this stage help is available by clicking the *Support* link, which will take you to a page that lists the Helpdesk's telephone number and email address.

Access the Survey

If you do not require help, click on the *CFR2003* link. A new window will open that will have the heading *Consistent Financial Reporting*. This is the page that will allow you to submit your financial data.

The beginning of the page provides some information that you are advised to read as it gives background on the CFR project, information on how to fill in the form and how to access help facilities. The *How to fill in a Survey* link opens another window that contains generic information on how to fill in surveys, including how to save a partially completed survey and come back to it later. This help page can be printed by selecting the link at the bottom of the page.

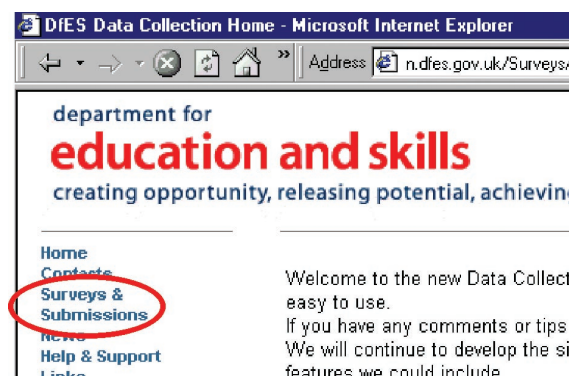


Figure 2 - Surveys and submissions

Saving Partially Completed Surveys

The website allows you to save a partially completed survey so that you can come back and complete the form at your convenience. The survey can be saved at anytime by clicking on the Save Data button at the bottom of the page (Figure 3). This will save but not submit your form so that you can log in again, in the same way, and finish the form.

When you log back in, the form will be as you left it when you saved it. If you close the window without saving the data then the form will reset and you will lose any data that you inputted previously.

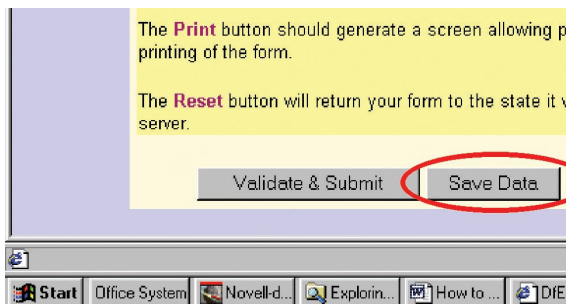


Figure 3 - Saving an incomplete form.

Queries and Errors

Where the website has a query regarding the data it will highlight that specific field with yellow. Double clicking on that field will then bring up a prompt that will tell the user the nature of the query.

Similarly where the website detects an error, the incorrect field will be highlighted in red. Double clicking on the field will return a prompt that identifies the error.

Submitting the Form

The form cannot be validated and submitted if there are errors i.e. red highlights, on the page. These have to be resolved. Yellow highlights, indicating queries, are permissible only if the data pertaining to the query is accurate. In such an event, an explanation of the query has to be submitted in the box headed *Explanatory Notes*.

The form is submitted by clicking the *Validate & Submit* button at the bottom of the page. A screen will acknowledge the submission of your form (Figure 4).

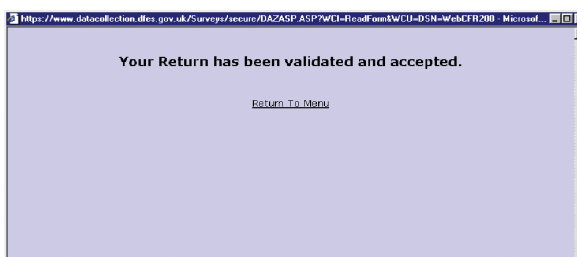


Figure 4 - Successful validation and submission.

Submitting your CFR data files to LEAs and DfES via S2S

You will be able to submit your CFR 2003/04 returns via S2S for those schools who are submitting their returns as data files output from your software supplier's management information system, not via the web screens as above.

You will be able to access this in the same way as you do for your PLASC returns by entering the TeacherNet web site and entering your unique usernames and passwords. If you do not have access to these then you can contact the helpdesk on (01325) 392626 or alternatively your LEAs should be able to supply them.

On entering the site, information will be supplied on where to access the CFR option and how to submit your data. We will also supply further guidance in the near future.

Useful publications and websites

Audit Commission

Home page: www.audit-commission.gov.uk

To benchmark your school's data: www.teachernet.gov.uk/schoolfinance

Getting Better All the Time – making benchmarking work – publication (available on the internet – typing “*publications*” in the search function)

Office for Standards in Education

Home page: www.ofsted.gov.uk

Department for Education and Skills

Home page: www.dfes.gov.uk

Value for Money Unit

www.dfes.gov.uk/vfm

Best Value: www.dfes.gov.uk/vfm/bvalue.shtml

Consistent Financial Reporting: www.dfes.gov.uk/vfm/cfr1.shtml

Good Practice Guides: www.dfes.gov.uk/vfm/gpg.shtml

Government Talk

To find out more about electronic government

www.govtalk.co.uk

Public Service Benchmarking Service

To view other benchmarking examples in the public sector

www.benchmarking.gov.uk