

## 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](http://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

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

## Expenditure

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

## Capital income

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

## Capital expenditure

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

## Balances

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

## Income

<b>Reference:</b> I01	<b>Description:</b> Funds delegated by the LEA
<b>Includes:</b> This is the major part of funding provided by the LEA to the school. <ul style="list-style-type: none"><li>● In year adjustments or clawbacks should be deducted from here.</li><li>● The school's budget share (see exclusions below).</li><li>● 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).</li><li>● Funding for nursery pupils.</li><li>● Teachers pay grants (Threshold Grants).</li><li>● Schools Standards Grant (SSG).</li><li>● LMS Contingencies.</li><li>● Leadership Improvement Grant.</li></ul>	
<b>Excludes:</b> <ul style="list-style-type: none"><li>● Sixth form funding (See <b>I02</b>).</li><li>● SEN funding (See <b>I03</b>).</li><li>● Minority ethnic funding (See <b>I04</b>).</li><li>● Devolved Standards Fund (See <b>I05</b>).</li><li>● Capital Funding (See <b>Capital Income</b>).</li></ul>	

  

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



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

<b>Reference:</b> I04	<b>Description:</b> Funding for minority ethnic pupils
<b>Includes:</b>	
<ul style="list-style-type: none"> <li>● Ethnic Minority Achievement Grants (EMAG).</li> <li>● Support through the Standards Fund for ethnic minority and traveller pupils.</li> <li>● 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.</li> </ul>	
<b>Excludes:</b>	
<ul style="list-style-type: none"> <li>● Voluntary sources of funds for minority ethnic and traveller pupils (See <b>I13</b>).</li> </ul>	

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

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

<b>Reference:</b> I07	<b>Description:</b> Other grants and payments received
<b>Includes:</b>	
<ul style="list-style-type: none"> <li>● Rebates or refunds from suppliers etc.</li> <li>● New Opportunities Fund (NOF) or Lottery Grants.</li> <li>● European Union funding.</li> <li>● 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.</li> <li>● Milk Subsidy.</li> </ul>	
<b>Excludes:</b>	
<ul style="list-style-type: none"> <li>● Grants received from government sources (See <b>I01</b> to <b>I06</b>).</li> <li>● Payments received from other sources for which your school has provided a service (See <b>I08</b>).</li> </ul>	

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

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

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

<b>Reference:</b> I11	<b>Description:</b> Receipts from other insurance claims
<b>Includes:</b>	
<ul style="list-style-type: none"> <li>● All insurance receipts in respect of claims for losses incurred (including absence insurance schemes for non-teaching staff).</li> </ul>	
<b>Excludes:</b>	
<ul style="list-style-type: none"> <li>● Insurance receipts from supply teacher absence claims (See <b>I10</b>).</li> </ul>	
<b>Further information:</b>	
<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, <b>E30</b>.</p>	

<b>Reference:</b> I12	<b>Description:</b> Income from contributions to visits etc.
<b>Includes:</b>	
<ul style="list-style-type: none"> <li>● 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.</li> </ul>	
<b>Excludes:</b>	
<ul style="list-style-type: none"> <li>● Donations and voluntary funds not expressly requested by the school (See <b>I13</b>).</li> </ul>	

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

<b>Reference:</b> E01	<b>Description:</b> Teaching staff
<b>Includes:</b>	
<ul style="list-style-type: none"><li>● Teachers <i>employed directly by the school</i>, including supernumerary/peripatetic teachers on short-term contracts.</li><li>● 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).</li><li>● 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.</li><li>● Threshold payments and other payments relating to teacher pay reforms.</li></ul>	
<b>Excludes:</b>	
<ul style="list-style-type: none"><li>● Any teachers employed on a short term basis, i.e. supply teachers (See <b>E02</b>).</li><li>● Any teacher not employed directly by the school, e.g. agency staff (See <b>E26 or E27</b>).</li></ul>	

<b>Reference:</b> E02	<b>Description:</b> Supply staff
<b>Includes:</b>	
<ul style="list-style-type: none"> <li>● Salaries and wages for supply teaching staff employed directly by the school who are covering: <ul style="list-style-type: none"> <li>– Curriculum release.</li> <li>– Long term absence.</li> <li>– Sickness absence.</li> <li>– Training absence.</li> </ul> </li> <li>● Relates to all supply teachers paid within the scope of the School Teachers Pay and Conditions Act (STPC Act 1991).</li> <li>● 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.</li> </ul>	
<b>Excludes:</b>	
<ul style="list-style-type: none"> <li>● 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 <b>E26</b> for agency supply teachers).</li> </ul>	

<b>Reference:</b> E03	<b>Description:</b> Education support staff
<b>Includes:</b>	
<ul style="list-style-type: none"> <li>● Salaries and wages of staff <i>employed directly by the school in support of students' learning</i>: <ul style="list-style-type: none"> <li>– Childcare staff.</li> <li>– Classroom assistants/learning support assistants.</li> <li>– Exam invigilators.</li> <li>– Foreign language assistants.</li> <li>– Librarians.</li> <li>– Nursery assistants.</li> <li>– Nurses and medical staff.</li> <li>– Pianists.</li> <li>– Residential childcare officers at a residential special school.</li> <li>– Supply education support staff.</li> <li>– Workshop and technology technicians.</li> </ul> </li> <li>● 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.</li> </ul>	
<b>Excludes:</b>	
<ul style="list-style-type: none"> <li>● 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 <b>E27</b>).</li> </ul>	

<b>Reference:</b> E04	<b>Description:</b> Premises staff
<p><b>Includes:</b></p> <ul style="list-style-type: none"> <li>● Premises staff <i>employed directly by the school</i>: <ul style="list-style-type: none"> <li>– Caretakers.</li> <li>– Cleaners.</li> <li>– Maintenance staff.</li> <li>– Grounds staff.</li> <li>– Porters.</li> <li>– Messengers.</li> <li>– Security staff.</li> </ul> </li> <li>● 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.</li> </ul>	
<p><b>Excludes:</b></p> <ul style="list-style-type: none"> <li>● 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 <b>E12</b>.</li> <li>● Premises staff employed to manage and support the school's special facilities (See <b>E07</b>).</li> </ul>	

<b>Reference:</b> E05	<b>Description:</b> Administrative and clerical staff
<p><b>Includes:</b></p> <ul style="list-style-type: none"> <li>● Administrative and clerical staff <i>employed directly by the school</i>: <ul style="list-style-type: none"> <li>– Bursars and business managers.</li> <li>– Clerk to the governing body.</li> <li>– Receptionists.</li> <li>– School secretaries.</li> <li>– Telephonists.</li> <li>– Typists.</li> </ul> </li> <li>● 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.</li> </ul>	
<p><b>Excludes:</b></p> <ul style="list-style-type: none"> <li>● 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 <b>E28</b>.</li> <li>● Administrative and clerical staff employed to manage and support the school's special facilities. (See <b>E07</b>)</li> </ul>	

**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.

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

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

<b>Reference:</b> E10	<b>Description:</b> Supply teacher insurance
<b>Includes:</b>	
<ul style="list-style-type: none"> <li>● Premiums paid to insurers for supply teacher cover.</li> </ul>	
<b>Excludes:</b>	
<ul style="list-style-type: none"> <li>● Premiums paid to insurers for cover other than for teacher absence.</li> <li>● Vehicle insurance (See <b>E23</b>).</li> <li>● Accident and public liability insurance for persons not employed directly by the school (See <b>E23</b>).</li> <li>● School trip insurance (See <b>E23</b>).</li> <li>● Premises related insurance (See <b>E23</b>).</li> </ul>	
<b>Further information:</b>	
<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>	

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

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

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

<b>Reference:</b> E14	<b>Description:</b> Cleaning and caretaking
<b>Includes:</b>	
<ul style="list-style-type: none"> <li>● This category is a specific service grouping, covering: <ul style="list-style-type: none"> <li>– Supplies used in cleaning and caretaking.</li> <li>– Cost of equipment such as floor polishers, vacuum cleaners and other hardware.</li> <li>– Charges by contractors for providing a cleaning service.</li> <li>– Charges by contractors for providing a caretaking service.</li> <li>– Related professional and technical services.</li> </ul> </li> </ul>	
<b>Excludes:</b>	
<ul style="list-style-type: none"> <li>● Cost of staff where they are <i>directly employed by the school</i> (See <b>E04</b>).</li> </ul>	
<b>Further information:</b>	
<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 <b>E04</b>.</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 <b>E04</b> with <b>E14</b> to help identify the relative costs of contracting out versus in house provision.</p>	

<b>Reference:</b> E15	<b>Description:</b> Water and sewerage
<b>Includes:</b>	
<ul style="list-style-type: none"> <li>● All costs related to water and sewerage.</li> <li>● Emptying of septic tanks.</li> </ul>	
<b>Excludes:</b>	
<ul style="list-style-type: none"> <li>● Any costs arising from repairs or maintenance to water or sewerage systems. (See <b>E12</b> or <b>E13</b>).</li> </ul>	
<b>Further information:</b>	
<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: <a href="http://www.watermark.gov.uk">www.watermark.gov.uk</a></p>	

<b>Reference:</b> E16	<b>Description:</b> Energy
<b>Includes:</b>	
<ul style="list-style-type: none"> <li>● All costs related to fuel and energy, including fuel oil, solid fuel, electricity and gas.</li> </ul>	
<b>Excludes:</b>	
<ul style="list-style-type: none"> <li>● Any costs arising from repairs or maintenance to energy supplies. (See <b>E12</b> or <b>E13</b>).</li> </ul>	
<b>Further information:</b>	
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.	

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

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

**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.

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

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

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



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

<b>Reference:</b> E24	<b>Description:</b> Special facilities
<b>Includes:</b>	
<ul style="list-style-type: none"> <li>● Community Education.</li> <li>● Swimming pools and sports centres.</li> <li>● Boarding provision.</li> <li>● Rural studies and farm units.</li> <li>● 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.</li> <li>● Pupil inter-site travel e.g. moving between sites.</li> <li>● Expenses relating to before and after school clubs.</li> <li>● Delegated home to school transport.</li> <li>● Indirect employee expenses and agency staff expenses relating to a special facility.</li> <li>● Purchase of trading items for re-sale e.g. school uniforms, books, stationery etc.</li> <li>● Charitable donations.</li> </ul>	
<b>Excludes:</b>	
<ul style="list-style-type: none"> <li>● Staff costs associated with managing and supporting the special facility (See <b>E03, E04, E05, E06, E07</b>).</li> <li>● Staff teaching in the special facility (See <b>E01, E02</b>).</li> <li>● School trips (see <b>E19</b>).</li> <li>● Residential <i>special</i> schools (costs allocated to specific E heading).</li> </ul>	
<b>Further information:</b>	
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.	

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

<b>Reference:</b> E26	<b>Description:</b> Agency supply staff
<b>Includes:</b>	
<ul style="list-style-type: none"> <li>● 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.</li> </ul>	
<b>Excludes:</b>	
<ul style="list-style-type: none"> <li>● Supply teachers employed directly by the school (See <b>E02</b>).</li> </ul>	

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

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

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

**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

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

  

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

  

<b>Reference:</b> CI03	<b>Description:</b> Voluntary or Private income
<b>Includes:</b> <ul style="list-style-type: none"><li>● Voluntary or Private income including donations dedicated for use as capital funds.</li></ul>	
<b>Excludes:</b> <ul style="list-style-type: none"><li>● Voluntary or Private income that will be used to fund day-to-day operations of the school. (See <b>I13</b>)</li></ul>	
<b>Further information:</b> <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>	

  

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

## Capital Expenditure

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

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

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

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

## 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.

<b>Reference:</b> B01	<b>Description:</b> Committed revenue balance
<b>Includes</b>	
<ul style="list-style-type: none"> <li>● Committed cumulative balance of income less expenditure from revenue funding sources during the financial year and any committed revenue balances from previous years.</li> <li>● Any other specific grant balances plus any unspent voluntary income brought into the public accounts in that financial year.</li> <li>● Any earmarked public funds (in accordance with the terms of the authorities scheme).</li> <li>● Unspent amount of current financial year's Standards Fund revenue grants.</li> </ul>	
<b>Excludes:</b>	
<ul style="list-style-type: none"> <li>● Details of balances available in trust funds or other private or non public accounts.</li> <li>● 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.</li> <li>● Unspent Standard Fund capital grants (See <b>B03</b> and <b>B04</b>).</li> </ul>	
<b>Further information:</b>	
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.	

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

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

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

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