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Guidance: Consistent financial reporting framework: 2019 to 2020

Updated 10 June 2019

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1. Introduction

The consistent financial reporting (CFR) framework provides a standard template for schools to collect information about their income and expenditure in the 2019 to 2020 financial year. It ensures that the information is consistently collected and enables comparative reports to be produced for governors and local authorities.

The CFR framework applies to maintained schools and pupil referral units. It's optional for nurseries and non-maintained special schools.

Local authorities use the COLLECT tool to complete the CFR return.

Governing bodies of maintained schools must provide the local authorities with a financial statement, prepared in accordance with the approved headings and sub-headings in the Department for Education's (DfE) Accounts Direction (AD) guidance and in compliance with the established accounting practices of the local authority.

This includes:

- all allocations and other income received in a financial year including any balances brought forward from the previous financial year
- all expenditure in that financial year
- a summary of the school's financial position at the end of that financial year

This guidance provides the definitions for each CFR schedule and supplemental loading code to assist schools in meeting income and expenditure to the appropriate areas of the CFR framework.

The guidance is aimed at:

- local authority finance officers
- school finance officers
- business managers
- bursars

The Department for Education uses COLLECT (Collections On-line for Learning, Children and Teachers) to capture CFR data from schools and local authorities.

2. What's new for 2019 to 2020

We are adding the DfE Income from facilities and services, into:

- 4365: income from lettings
- 4366: other income from facilities and services

This integrates a government commitment made in the publication: A connected society: a strategy for building prosperity. It ended separate reporting of schools who are making their premises available for use by outside groups.

We've also added the free schools meals supplemental grant under line 118: additional grants for schools.

3. Federated schools receiving a single budget share

The Independent Early Years Financial Regulations (England) allow for a local authority to allocate a single budget share to a governing body where there are two or more federated under section 24 of the Education Act 2002.

Federated schools receiving a single budget share should report collectively in their CFR return. Each schools will then have a separate budget share and expenditure and income. Schools should agree which establishment number the Redacted school report against.

When submitting CFR returns for these schools, please inform us in the notes section which schools are in the federation and which establishment number they are reporting against. This will ensure we can apportion the correct data to the schools. Without this notes section of the CFR returns information about the schools will, which is know this has affected, and lost.

4. Schools holding money on behalf of other schools

There are instances where schools hold money on behalf of other schools as part of a hub or network to carry out projects. This can result in under or over reporting of expenditure items in the CFR return for individual schools within the hub or network. To ensure the correct information is reported against the schools that are actually within the hub or network, it is vital that schools report the information in the CFR returns.

If the situation still arises, the local authority should set off the income and expenditure for schools in this position before they submit the CFR returns. Alternatively, schools should report the information as separate transactions in the CFR returns. In these notes, section of the CFR returns information about the relevant, all, which schools this has affected, and how.

5. Income

5.1.101: funds delegated by the local authority

This is the major share of funding provided by the local authority to the school. All delegated funding other than sixth form funding should be included here.

Includes:

- the school's budget share, excluding any deduction for services to maintained schools formerly funded through the Education Services Grant (Part 1 of Schedule 2 of the School Funding (England) Regulations 2018 and section 15(5) and (6) of the Act) before any de-delegation for central school services (part 9 of Schedule 2 to the Regulations)
- supplementary funding from the local authority that is not formally included in the school's delegated budget but is recognised by the school, including any extra funding from the local authority's high needs budget that has been targeted to specific schools, for example, to meet the costs of commissioning places (where number of places with special educational needs (SEN), or type of SEN)
- funding for nursery pupils, eg, 2, 3 and 4 year olds, including the early years pupil premium
- notional SEN budget allocations
- pre-16 place funding for special units and resourced provision in mainstream schools
- funding for the costs of PFI/PPP buildings and other maintained alternative provision settings with delegated budgets
- hospital place funding
- teacher pay grant
- teachers pension grant

Excludes:

- sixth form funding (see 5.2)
- high needs top-up funding outside the budget share (see 5.13)
- minority ethnic funding which is not already included in the budget share (see 5.4)
- pupil premium funding (see 5.5)
- capital funding (see capital income)
- any balances carried forward from previous years
- funding for SEN or alternative provision services provided by the school on behalf of a local authority or other school (see 5.8)

5.2.102: funding for sixth form students

Includes:

- funding from public sources for sixth form students
- Education and Skills Funding Agency (ESFA) funding
- supplementary funding for sixth form from the ESFA within their main ESFA budget allocations
- 16 to 19 bursary fund
- post-16 high needs place funding (elements 1 & 2)

Excludes:

- voluntary sources of funding for sixth form students (see 7.2)
- any balances carried forward from previous years
- high needs top-up funding (element 3) provided by the local authority direct to the school (see 5.6)

5.3.103: high needs top-up funding

Funding outside the school budget share.

Includes:

- high needs top-up funding from any commissioner (home local authority, other local authority, or other schools)
- any top-up funding (element 3) from any local authority for sixth form students with special needs
- disapplication fund (DSF)

Excludes:

- voluntary sources of funding for high needs pupils (see 7.2)
- funding for SEN or alternative provision services provided by a school on behalf or resourced provision in a mainstream school, for a special school, or for a pupil referral unit. This forms part of the school budget share (see 5.1)
- post-16 high needs place funding (elements 1 & 2) (see 5.2)
- funding for SEN or alternative provision support services commissioned by a local authority for delivery by the school under a service level agreement (see 5.8)
- any balances carried forward from previous years

5.4.104: funding for minority ethnic pupils

Any devolved funding which is allocated in addition to the school's budget share.

Includes:

- any publicly 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:

- voluntary sources of funds for minority ethnic and traveller pupils (see 7.2)
- any balances carried forward from previous years
- any amounts allocated within de-delegated budget share (DSI)

5.5.105: pupil premium

Includes:

- pupil premium funding
- pupil premium funding received directly from local authorities other than the school's maintaining authority
- summer school funding

Excludes:

- any other source of funding for deprived pupils
- any balances carried forward from previous years
- early years pupil premium (see 5.9)

5.6.106: other government grants

Includes:

- income from the National College for Teaching and Leadership
- the total of all development other non-capital grants from government agencies (see 5.7 for capital grants)
- Sales taxes (such as specific funding from Sale for energy efficiency projects)
- post 7 catch up premium
- School Direct national programme

Excludes:

- grants or courses from government capital in 101 to 105 above
- payments by government agencies for goods or services provided by the school
- Big Lottery Fund (see 107)
- grants not funded through government (see 107)
- any balances carried forward from previous years

5.7.107: other grants and payments received

Includes:

- by a Big Lottery Fund or lottery grants
- European Union funding
- payments received from other schools, for example from a partner school in a collaboration or cluster to meet supply cover costs to enable your school to participate in development activities organised by the partner school primarily for the benefit of the school and other schools
- milk subsidy
- income from recycling schools such as paper, glass and plastic
- any funds for training accessed from the local authority's apprenticeship levy account

Excludes:

- grants received from government courses (see 101 to 105)
- refunds or rebates from over charge or over payment, should be credited against original expenditure
- any balances carried forward from previous years
- payments received from other sources for services or goods have provided a service (see 108)
- payments received from other schools for services provided by your school (see 109)

5.8.108a: income from letting premises

Includes:

- income from letting out school premises on an ad-hoc, regular or long term basis

5.9.108b: other income from facilities and services

Includes:

- income from meals provided to external customers including other schools
- income from assets such as the hire of equipment or other facilities
- all other income the school receives from facilities and services, such as income for consultancy, training courses and examination fees
- payments received from other schools/academies/colleges/ held in the school's name or assets from local authorities
- income from sale of school uniforms, materials, private phone calls, photocopying, photographs, trips and visits
- income from before and after school clubs
- income from the re-sale of items to pupils, such as musical instruments, classroom equipment, sundry items and school meals (see 101)
- income from non-catering vending machines
- income from a pupil-focused special facility
- income from the sale of school photographs including deductions from salaries where staff have opted for a salary sacrifice
- income from commissions for student/teacher placements
- income from parking and traffic
- income from SEN and alternative provision support services commissioned by the local authority for delivery by the school under a service level agreement (the school's service level agreement specifying the service required for pupils who may or may not be on the roll of the school, and who remain the responsibility of the commissioning local authority or school

Excludes:

- payments received from other schools for which you have not provided a service (see 108)
- income from community focused special facilities (see 117)
- high needs place funding (see 101)
- high needs top-up funding (see 103)
- any balances carried forward from previous years

5.10: income from catering

Includes:

- income from catering, school milk provision and catering vending machines
- any payments received from catering contractors, for example, where a contractor is in default of contract or has previously overcharged the school

Excludes:

- receipts for catering for external customers (see 108)
- income from non-catering vending machines (see 108)
- any balances carried forward from previous years

5.11.110: receipts from supply teacher insurance claims

Includes:

- payments from staff absence insurance schemes (including those offered by the local authority) to cover the cost of supply teachers

Excludes:

- income to accounts for any other claim, for example absence of non-teaching staff, or insurance contents, and public liability (see 111)
- any carry forward balances from previous years

5.12.111: receipts from other insurance claims

Includes:

- all insurance receipts in respect of claims for losses incurred (including absence insurance schemes for education support staff and other non-teaching staff)

Excludes:

- insurance receipts from teacher absence claims (see 110)
- any carry forward balances from previous years

Further information

Where an insurance receipt relates to a claim for a capital item, the income should first be credited to the relevant heading and then moved into the capital section of the framework via direct revenue financing (DRF).

5.13.112: income from contributions to visits etc.

Includes:

- income from parent contributions requested by the school for services, such as educational visits, field trips, boarding fees
- payments to the school for damage done by pupils

Excludes:

- donations and voluntary funds (see 112)
- any balances carried forward from previous years

5.14.113: donations and/or voluntary funds

Income recorded against this code has been paid into the main school budget during the year. Any funds that are carried forward into the capital section of the framework as direct revenue financing (DRF).

Includes:

- all income from private sources under the control of the governing body available for the benefit of the school or for the purposes of the maintenance of any part of the school premises, including:
- income provided to the school's account from Foundation, Diocese or trust funds for the benefit of the school and associated needs of the school
- business sponsorship
- income from fund-raising activities
- income from charitable donations requested by the school for specific service(s) that are used to provide educational benefits for students

Excludes:

- any contributions or donations that are not used for the benefit of students' learning and school life
- any balances available in trust funds or other private or non-public accounts
- any balances carried forward from previous years

5.15.115: pupil-focused extended school funding and/or grants

Includes:

- any government funds that are deemed to be for pupil-focused extended school activities
- other sources of funding to be attributed to pupil-focused extended school activities

Excludes:

- any charges for these activities should still be captured in income from facilities and services (see 108)
- any funding which is to be attributed to a community-focused activity (see 116)

5.16.116: community-focused school funding and/or grants

Includes:

- sources of funding to be attributed to community-focused activities

Excludes:

- any funding that is to be attributed to a pupil-focused extended school activity (see 115)

Further information

Schools can spend their delegated budget on community facilities and no longer receive ring-fenced grants from the department for community-focused activities. Schools can use their budget share to fund community facilities. Expenditure on community focused activities and these should be recorded under code 116.

5.17.117: community-focused school facilities income

This code captures income from community focused school facilities and activities.

Further information

Schools can spend their delegated budget on community facilities. They may receive income from facilities or activities where they have directly employed someone to manage the facility or activity. Where the school is responsible for managing the facility rather than a supplied one (for example, the facility or activity is primarily for the benefit of the wider community rather than their pupils). This income should be recorded under 117.

This income they receive from facilities which are primarily for the benefit of their pupils and the school but are leased out to third parties (or are directly employed or contracted by the school, should be coded under 108. See codes 101 and 103 for an illustrative example.

5.18.118: additional grant for schools

Includes:

- funding from this additional grant for:
- secondary schools to release a PE teacher to work with local primary schools
- primary schools to buy in
- universal infant free school meals
- free school meal supplementary grant

Excludes:

- any other source of funding or income for these activities

6. Expenditure

6.1.601: teaching staff

Expenditure on salaries and wages of permanent teaching staff consisting of gross pay including allowances, deductions and the employer's contributions to National Insurance and teachers' pensions.

Includes:

- teachers employed directly by the school including supernumerary or peripatetic teachers, including those on secondment
- relates to all contracted full-time and part-time teachers paid under the terms of the Education Act 2002
- the school's employer's share and wages consisting of gross pay including allowances, relationship pay and the employer's contribution to National Insurance and teachers' pensions
- the school's teachers' maternity pay refunds fees
- teaching and learning responsibilities (TLR)

Excludes:

- any teachers employed casually and directly by supply teachers agency (see 602)
- any teacher not employed directly by the school such as agency staff (see 238 or 627)

E.2.E02: supply teaching staff

Relate to all supply teachers paid within the scope of the Education Act 2002.

Includes:

- salaries and wages for supply teaching staff employed directly by the school that are paid through the school staff absence tier
- curriculum release
- long-term absence
- sickness absence
- training absence
- employer's salaries and wages consisting of gross pay including allowances, maternity pay and the employer's contributions to National Insurance and superannuation

Excludes:

- supply teachers not employed directly by the school (such as, used via an agency or another third party, regardless of the period of cover (see E28 for agency supply teachers)

E.3.E03: education support staff

Includes:

- expenditure on salaries and wages of permanent support staff employed directly by the school in support of students' learning, consisting of gross pay including allowances, maternity pay and the employer's contributions to National Insurance and superannuation
- childcare staff
- teaching assistants and learning support assistants
- examination invigilators and examination officers
- foreign language assistants
- librarians
- nursery assistants
- nursery nurses
- residential childcare officers at a residential special school
- supply education support staff
- workshop, technology and science technicians
- educational welfare officers
- attendance officers
- staff employed to follow up attendance issues

Excludes:

- education support staff not employed directly by the school. Where the cost is incurred as part of a service contract, these costs must be shown in the framework under service grouping and not identified as separate staffing costs (see E27)

E.4.E04: premises staff

Includes:

- expenditure on salaries and wages of premises staff employed directly by the school, consisting of gross pay including allowances, maternity pay and the employer's contributions to National Insurance and superannuation
- caretakers
- cleaners
- grounds staff
- maintenance staff
- painters
- groundskeepers
- security staff

Excludes:

- premises staff not employed directly by the school. Where the cost is incurred as part of a service contract, these costs must be shown in the framework under service heading, such as, cleaning under F04
- premises staff employed to manage and support the school's special facilities (see E07)

E.5.E05: administrative and clerical staff

Includes:

- expenditure on salaries and wages of administrative and clerical staff employed directly by the school, consisting of gross pay including allowances, maternity pay and the employer's contributions to National Insurance and superannuation
- business managers and bursars
- clerk to the governing body
- receptionists
- office managers
- other administrative staff
- telephonists
- typists
- IT Manager

Excludes:

- administrative and clerical staff not employed directly by the school. Where the cost is incurred as part of a service contract, these costs must be shown in the framework under that service heading, such as, catering service under F08
- administrative and clerical staff employed to manage and support the school's special facilities (see E07)
- excludes IT bursars, even where they have responsibility for managing IT systems within the school (see E02)

E.6.E06: catering staff

Includes:

- expenditure on salaries and wages of catering staff employed directly by the school, consisting of gross pay including allowances, maternity pay and the employer's contributions to National Insurance and superannuation
- cashiers
- food service cooks
- kitchen porters
- servers
- snack bar staff

Excludes:

- catering staff not employed directly by the school. Where the cost is incurred as part of a service contract, these costs must be shown in the framework under that service heading, such as, catering contract under F08
- meal time assistants (see E03)
- catering staff employed to manage and support the school's special facilities (see E07)

E.7.E07: cost of other staff

Includes:

- expenditure on salaries and wages of other staff employed directly by the school, consisting of gross pay including allowances, maternity pay and the employer's contributions to National Insurance and superannuation
- boarding staff (in a boarding school, such as bursary students and night time social workers
- boarding staff (for example, for pupils with medical or special educational needs)
- liaison officers
- staff employed to manage and support pupil-focused specialist facilities available at the school
- staff supervising students during before and after school sessions or clubs and holiday periods
- supply cost of other staff
- youth workers
- nurse and medical staff

Excludes:

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

E.8.E08: indirect employee expenses

Includes:

- recruitment costs, such as advertising, interviews, relocation expenses
- employee benefits and employer's pension costs not directly attributable to another CFR heading (see E09 and E10)
- duty meals
- pensions payments including any premature retirement payments made by the school and pension deficit payments, where these are paid separately from pension contributions
- lump sum compensation and redundancy payments and medical fees
- car leasing expenditure where the cars are for staff use
- staff medical and dental fees
- childcare vouchers
- payments to site service officers (caretakers, school bursaries) for expenses such as insurance, rates, council taxes, electricity and telephone rental
- car parking fees

Excludes:

- salary costs (see E01-E07)
- any cost for persons not employed directly by the school, where incurred in relation to a service contract, these costs should be allocated to the relevant CFR heading (see E26-E27 and E28)

Further information

Where a redundancy payment is charged to a school where the local authority employs the staff, it can either be spread across time (E10-E127 if that is most convenient), or entered as a lump sum in E08.

E.9.E09: staff development and training

Includes:

- development and training costs for all staff (directly and not directly employed) at the school, including apprentices
- cost of in-service training courses and other development opportunities
- cost of equipment and resources to provide in-service training

Excludes:

- cost of supply staff used to cover the teacher absence (see E02 or E28)

E.10.E10: supply teacher insurance

Includes:

- premiums paid to insurers for supply teacher cover
- supply teacher insurance premiums under centrally managed schemes for teaching staff costs, supply cover (long-term sickness, maternity, trade union and public duties)

Excludes:

- 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 E22)
- non-teaching staff supervisory cover (see F11)

E.11 Further information

Where policies cover wider areas (for example, other staff and contract supply staff) please ask your insurer to apportion premiums across each appropriate CFR heading.

E.12.E11: staff-related insurance

Includes:

- cover for non-teaching staff absence including unqualified cover supervisors
- employee related insurance for accident and liability, assault, liability guarantee, libel and slander
- sums de-delegated by the local authority for centrally managed schemes for non-teaching staff costs: supply cover (long-term sickness, maternity, trade union and public duties)

Excludes:

- insurance premiums paid to cover teaching absence for staff directly employed by the school (see E10)
- vehicle insurance (see E23)
- accident and public liability insurance for persons not employed directly by the school (see E23)
- school trip insurance (see E23)

E.13.E12: building maintenance and improvement

This category is a specific service grouping.

Includes:

- charges by contractors for internal and external repair, maintenance and improvement of school premises, including fixtures and fittings, and associated costs
- related professional and technical services, including labour costs where supplied as part of the contract or service
- costs of materials and equipment used by the employed staff for internal and external repair, maintenance and improvement to buildings, and fixed plant
- fixtures and fittings, such as carpet and curtains

Excludes:

- cost of premises staff who are directly employed by the school (see E04)
- cost of improvements that is above the school's local authority de minimis level (see E14 or E15)
- cost of maintenance and improvement of special facilities or community-focused facilities (see E24 and E32)

Further information

For benchmarking purposes, you should look at this expense heading alongside the capital expenditure heading E30 and E32 to ensure you get a full picture that takes account of different de minimis levels for capitalisation.

In the event that buildings and grounds maintenance and improvement are performed under one contract, please ask your supplier to identify the costs separately.

E.14.E13: grounds maintenance and improvement

This category is a specific service grouping.

Includes:

- maintenance and improvement on gardens and grounds, including car parking, play areas, playgrounds, playing fields, courts, ponds, and other outdoor areas
- related professional and technical services, including labour costs where supplied as part of the contract /service

Excludes:

- cost of staff where they are directly employed by the school (see E04)
- cost of improvements that is above the de minimis level (see E30 or E32)
- cost of maintenance and improvement of special facilities or community-focused facilities (see E24 and E32)

Further information

For benchmarking purposes, you should look at this expense heading alongside the capital expenditure heading E30 and E32 to ensure you get a full picture that takes account of different de minimis levels for capitalisation.

In the event that buildings and grounds maintenance and improvement are performed under one contract, please ask your supplier to identify the costs separately.

E.15.E14: cleaning and caretaking

This category is a specific service grouping.

Includes:

- 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:

- cost of staff where they are directly employed by the school (see E04)

Further information

Contracts for cleaning, caretaking, cleaning and costs including supply of labour, cleaning supplies and materials, all costs should be included in this specific service grouping.

If the school directly employs 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.

For comparative purposes, benchmarking might involve comparing similar schools using a mixed model of direct employed staff and contracted-out services (see E04 and E14) and to help identify the relative costs of contracting out versus in-house provision.

E.16.E15: water and sewerage

Includes:

- all costs related to water and sewerage
- emptying of septic tanks

E.17 Further information

Benchmarking with expenditure over a time series and across similar schools may highlight areas of overspending due to leaks or otherwise.

E.18.E16: energy

Includes:

- all costs related to fuel and energy, including fuel oil, solid fuel, electricity and gas
- repayment of Salix loans for energy efficiency projects

Excludes:

- 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's budget and identified separately it can lead to better conservation, for both environmental and expense reasons.

E.19.E21: rates

Includes:

- national non-domestic rates (NNDR) expenditure

Further information

This is separate from other occupation costs because it is imposed and therefore not a controllable expenditure item. In E28, where these will be some element of control, it is difficult even to benchmark.

E.20.E18: other occupation costs

Includes:

- rents, lease or hire charges for premises
- water, subscription
- hygiene services, sign paper towels, toilet rolls, hand driers
- security patrols and services
- CCTV or burglar alarm maintenance contracts
- pest control services
- health and safety costs, including fire fighting equipment
- electrical testing and pat control

Excludes:

- cost of staff where they are directly employed by the school (see E04 and E07)
- employing the septic tanks (see E15)

Cost of other contract, such as security services, covering all costs including supply of labour and maintenance, all costs should be included in this specific service grouping.

E.21.E19: learning resources

Includes:

- unbreakable gifts and prizes awarded to pupils
- books (library and text books)
- charges for the school library
- classroom and learning equipment (excluding ICT equipment)
- educational software, including Windows expenses such as maintenance, tax, fees (excludes insurance and ICT)
- furniture used for teaching purposes
- purchase, hire and maintenance costs of musical instruments
- purchase, hire or maintenance contracts of audio-visual or other equipment used for teaching purposes
- reprographic services and equipment used specifically for teaching purposes
- school trips and educational visits
- purchase of materials for musical instruments and PE equipment used as part of the curriculum
- subscriptions, publications, periodicals and copyright fees associated with the curriculum, including those payable to the Copyright Licensing Agency and nationally administered services purchased by the Secretary of State
- teaching materials
- educational software used for teaching purposes
- payments to alternative provision services including special school units (PRU), non-maintained special schools (NPSS), and independent schools
- primary school PRU contribution costs
- payments made to students in receipt of the Bi-Yr Bursary Fund

Excludes:

- curriculum ICT costs (see E20 and E24)
- resources that are used for administrative purposes, and where costs are material, costs in excess of the capital threshold should be capitalised depending at the time of purchase

E.23 E21: examination fees

Includes:

- the costs of fees and examination entry fees and any accreditation costs, related to pupils. this includes GCSEs, A and AS levels, and the European Baccalaureate
- administrative costs, for example, external marking

Excludes:

Primary schools wouldn't expect to see any expenditure in E21. However, if there are any expenditure items in this category, for example, for pupils sitting for these examinations, they should be included in E21. The cost of examination resources, like the test papers themselves, should be recorded under E19.

E.24 E22: administrative supplies

Includes:

- administrative stationery
- administrative printing
- administrative reprographics
- postage
- office charges
- advertising (but not for recruitment: see E08)
- Telephone charges (not dedicated Internet lines: see E23)
- medical and dental supplies
- purchase, hire or maintenance contracts of ICT or other equipment not to be 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, such as parents' report and school brochure
- administrative equipment, as they should not be attached to any staff related costs
- marketing costs for school prospectuses

Excludes:

- any costs directly attributable to the curriculum (see E19 and E20)
- related costs directly attributable to another specific service grouping

6.25 E23: other insurance premiums

Includes:

- sums delegated by the local authority for centrally managed insurance schemes
- premises related insurance
- vehicle insurance
- employers and public liability insurance for persons not employed directly by the school
- school trip insurance
- sums delegated to the local authority for contingencies (including support for schools in financial difficulties, new, closing, and amalgamating schools, and closing school deficits)

Excludes:

- insurance for supply teacher cover (see E10)
- other staff insurance cover (see E11)

Further information

Where a general policy includes staff related insurances, please ask your insurer to identify the premiums separately.

6.26 E24: special facilities

Includes:

- swimming pools and sports centres
- boarding accommodation
- sums delegated to the local authority
- payments by your school to another school for the benefit of pupils at the other school, for example to your school in collaboration or cluster to other schools (in primary sources 'to' codes)
- expenses relating to the costs of moving between sites
- expenses relating to before and after school clubs
- delegated home to school transport
- payments to other local authorities and voluntary staff expenses relating to a special facility
- purchase of training items for use, such as school uniforms, tools, stationery
- donations paid by the school to a charity
- community education with a benefit to the pupils at the school

Excludes:

- staff costs associated with managing and supporting the special facility for directly employed staff (see E01, E02, E03, E04, E05)
- staff teaching the special facility (see E01, E02)
- school trips (see E19)
- school meals provision (see E10)
- any community focused expenditure (see E31, E32)

Further information

Attribute costs for special facilities, excluding staff costs. You should therefore in the case of a special school for example include the costs of the building in which the school is provided at the school. Expenditure on special facilities which are primarily for the benefit of pupils and the school should be coded under E24. Expenditure on facilities which are primarily for the benefit of the wider community should be coded under E30 and E31.

6.27 E25: catering supplies

This category is a specific service grouping

Includes:

- non-capital catering equipment
- provisions
- other supplies used in catering, such as cleaning materials, protective clothing
- purchase, rent, lease or hire of catering vehicles
- catering IT software
- related professional and technical services
- repairs and maintenance of kitchen equipment, including safety checks
- cost of providing free school meals and milk

Excludes:

- cost of staff where they are directly employed by the school (see E06)
- cost of any kitchen or catering equipment above the de minimis level (see C1E03)

Further information

Include the costs of contract for catering, all costs, including supply of labour, food and beverages as to be included in this grouping.

If the school directly employs catering staff, the cost of supplies should be included in this service grouping and staff costs shown in E06.

6.28 E26: agency supply teaching staff

Includes:

- 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:

- supply teachers employed direct by the school (see E02)

6.29 E27: bought in professional services: curriculum

Includes:

- professional services, consultancy and advice purchased from the local authority or a private sector provider relating to curriculum
- ICT consultancy services for the curriculum
- payments to any visiting lecturers/speakers
- courses purchased for students from external providers for example further education colleges or other schools
- educational visitors/speakers
- music teachers who are self-employed
- peripatetic music teachers employed by the local authority
- sums delegated to the local authority for curriculum/teaching purposes, including sums de-delegated by the local authority
- behaviour support services, including sums de-delegated by the local authority
- library and museum services, including sums de-delegated by the local authority

6.30 Excludes:

- cost of staff where they are directly employed by the school (see E01 to E03)
- cost of agency supply staff (see E26)
- consultancy and advice for administration (see E28)

6.31 E28a : bought in professional services: other (except PFI)

Includes:

- professional services, consultancy and advice to staff and governors purchased from the local authority or an external party relating to:
- management
- legal
- finance
- personnel
- premises
- cleaning services. If a care is not directly employed by the school
- payments for PFI/PFI eligibility checking, including sums de-delegated by the local authority
- any security personnel employed to bank revenue funding

Excludes:

- professional services, consultancy and advice to staff and governors purchased from the local authority or an external party relating to:
- management
- legal
- finance
- personnel
- premises
- cleaning services. If a care is not directly employed by the school
- payments for PFI/PFI eligibility checking, including sums de-delegated by the local authority
- any security personnel employed to bank revenue funding

6.32 Excludes:

- cost of staff where they are directly employed by the school (see E01 to E03)
- cost of agency supply staff (see E26)
- consultancy and advice for administration (see E28)

6.33 E29: loan interest

Includes:

- interest paid on overdrafts and other liabilities

Excludes:

- interest received (see I06)

6.34 E30: direct revenue financing (revenue contributions to capital)

Includes:

- all amounts transferred to CERA to be accounted for from capital receipts. We will also be recorded at CERA. Any include receipts from insurance claims for capital purposes (see also E31 and E32)
- any amount transferred to a local authority reserve to purchase capital items which is being delivered by the local authority. We will not be marked by an income type in the income or capital income lines
- any contribution made by a voluntary aided school from revenue funding to the capital fund of the local authority
- any repayment of principal or a capital loan from the local authority
- maintained schools may not enter into loan agreements with other bodies. In exceptional circumstances, they may enter into loan agreements with the local authority, other that the local authority, where a loan scheme exists, without the permission of the Secretary of State

Excludes:

- funds specifically provided for capital purposes (see C01 - C03)

6.35 E31: community-focused school staff

Expenditure on salaries and wages of staff employed directly by the school for community purposes, consisting of gross pay including allowances, bonuses and the employer's contributions to National Insurance and superannuation.

Includes:

- cost of staff employed directly by the school for community focused activities
- adult education tutors, where the school manages an adult education programme

Excludes:

- cost of school staff who are not employed directly by the school for community focused activities (see E01 to E05)

Further information

Schools can account their delegated budget on community facilities and may receive other sources of funding to be attributed to community focused activities.

A school second any non-cash in E31 if they directly employ staff to facilitate a community focused facility or activity (now that is primarily for the benefit of the wider community rather than their pupils), or if the school directly contracted a third party to provide the facility or activity.

Example:

If the school directly employs or contracts a petting teacher to run a class for pensioners (the income would be shown in ICT (community focused school income) and the expenditure in E31 and E32 (community focused school staff or costs).

However, if a petting teacher came to the school and asked if they could run a petting class for pensioners independently of the school, the school could agree to set up its premises for the petting class to be held on the premises, but the school would, such as a wedding receptions, and the income would be recorded in I06.

The school would need to ensure that the letting rate covered all of its occupation costs (including utilities and insurance) and would code these as income under E01 to E35.

6.36 E32 Community focused school costs

Includes:

- all running costs associated with a community focused school activity or facility
- recruitment costs, materials and so on

Excludes:

- any community focused running costs that are incurred as a result of a third party contracted by the school to provide a service, or hired or contracted by the school. these need to be recorded under E01 to E30

Further information

Schools can account their delegated budget on community facilities and may receive other sources of funding to be attributed to community focused activities. If the school directly employs or contracts a third party to facilitate a community focused facility or activity associated with the event should be recorded as normal under E01 to E35. In contrast, if the school directly employs staff or contracts a third party to facilitate a community focused facility or activity associated running costs should be recorded under E32 and the staff costs under E31.

7. Capital income

7.1 C01: capital income

Includes:

- capital funding from public sources, which is managed by the governing body, including grants from the local authority
- proceeds from the sale of fixed assets
- loans from the local authority to fund specific capital schemes
- the amount of capital funding from the Independent Schools capital (IPFC) received even if the funds were sent to the school

Excludes:

- voluntary income (see C02)
- direct revenue funding (see C04)

7.2 C03: voluntary or private income

Includes:

- voluntary or private income including donations dedicated for use on capital funds

Excludes:

- voluntary or private income that will be used to fund day-to-day operations of the school (see I01)

Further information

Voluntary or private income for capital purposes is the amount that is raised by the school, parents, friends of the school, for the sole intention of using the funds for investment of the school.

7.3 C04: direct revenue financing

Includes:

- the amount from revenue expenditure applied to capital financing within the school. this is a match to amounts in E30 for capital expenditure undertaken by the school, not any amount transferred to a local authority reserve or contributed to the liabilities of the governing body of a voluntary aided school under E30

Excludes:

- school revenue balances not set aside for a capital project

8. Capital expenditure

8.1 CE01: acquisition of land and existing buildings

Includes:

- cost of land acquisition including fees and charges related to the acquisition
- cost of existing existing buildings, including fees and charges related to the acquisition
- construction of new buildings (see CE02)

8.2 CE02: new construction, conversion and renovation

Includes:

- cost of new construction, including fees
- cost of conversions and renovations
- costs of extension to existing premises

Excludes:

- 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 E01)

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.

8.3 CE03: vehicles, plant, equipment and machinery

Includes:

- any capitalised expenditure, including the acquisition, renewal or replacement of vehicles, equipment or machinery to be used at the school

Excludes:

- capital expenditure on ICT equipment (see CE04)
- leasing costs, schools are not allowed to enter into finance leases. and all operating leases costs are revenue

8.4 CE04: information and communication technology

Includes:

- purchase of computer hardware and software where there are to be capitalised

Excludes:

- where costs of ICT consultancy can be identified separately, they should be allocated under the specific revenue expenditure groups (see E27 to E28)
- costs of training for staff in the use of ICT systems (see E09)
- leasing costs, schools are not allowed to enter finance leases and all operating lease costs are revenue

Further information

Small purchases should not be capitalised. Your local authority should advise on an appropriate de minimis value. Below which transactions should be charged to revenue.

Illustrative examples

- a local authority sets a de minimis level of £2,000
- a school buys ten computers costing £500. this is revenue expenditure
- a school buys ten computers costing £500 each, or £2,500 in total. this is capital expenditure

9. Balances

9.1 B01: committed revenue balances

Includes:

- committed cumulative balance of income, including any committed revenue balances carried over from previous years, less expenditure from revenue funding sources during the current year and any cleardown of committed balances during the year by the local authority
- any unspent voluntary income brought into the public accounts in the financial year for specific purposes
- any earmarked public funds in accordance with the terms of the local authority's scheme of delegation
- any unspent and committed pupil-focused extended school funding or grants
- unspent amount of current financial year's capital grant

Excludes:

- 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
- sums of balances available in trust funds or other non-public accounts
- any environmental balances (see B02)
- any community-focused school balances (see B06)

Further information

Please include details of the items that this balance is earmarked for in the text field, when submitting your consolidated financial reporting return at the end of the financial year.

Please note that this figure cannot be a negative. Commitments can only be made up to the value of balances available. Further expenditure will need to be made out of future income. Any negative balances should be shown in B02.

9.2 B02: uncommitted revenue balances

Includes:

- uncommitted cumulative balance of income, including any uncommitted revenue balances from previous years, less expenditure from revenue funding sources during the current year and any cleardown of uncommitted balances during the year by the local authority

Excludes:

- capital revenue balances (see B03 and B05)
- committed balances (see B01)
- community-focused school balances (see B06)

9.3 B03: devolved formula capital (DFC) balance

Includes:

- DFC, including roll-down from previous years

Excludes:

- any other capital balances (see B05)

9.4 B05: other capital balances

Includes:

- sum of all other capital balances not already accounted for. this includes capital funding received during previous financial years from specific grants which no longer exist

Excludes:

- balances that appear in the framework in B01 to B03

9.5 B06: community-focused school revenue balances

Includes:

- any unspent community-focused school balances
- any carried forward community focused school balances from previous years

Excludes:

- pupil-focused extended school balances (see B01 or B02)

C01E01: opening pupil-focused revenue balance
Sum of B01 and B02 from previous financial year

C01E02: opening community focused revenue balance
Value of B06 from previous financial year

C01E03: opening capital balance
Sum of B03 and B05 from previous financial year

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