



Department  
for Education

# **Consistent Financial Reporting framework: 2014 to 2015**

**Departmental advice for schools and  
local authorities**

**April 2014**

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# Summary

## About this departmental advice

This advice on the Consistent Financial Reporting (CFR) framework provides the definitions for each CFR code to assist schools in mapping income and expenditure to the appropriate areas of the CFR framework. The codes are set out in [The Consistent Financial Reporting \(England\) Regulations 2012](#).

The CFR framework aims to provide a standard framework for schools to collect information about their income and expenditure to support benchmarking and enable simple reports to be produced for governors and local authorities.

## Expiry or review date

This advice applies for the financial year 2014 to 2015.

## Who is this advice for?

This advice is for:

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

It applies to maintained schools, pupil referral units (PRUs) and is optional for nurseries and non-maintained special schools.

## Key points

Governing bodies of maintained schools must provide the local authority (LA) with a financial statement, presented in accordance with the approved headings and sub-headings set out in the CFR Regulations 2012, and in compliance with the normal established accounting practices of the LA. This will include:

- Such school resources as have been received in a financial year, including any school resources which were unspent at the end of the previous financial year.
- The application in that financial year of any school resources.
- A summary of the school's financial position at the end of that financial year.

This advice is split into four sections:

- income
- expenditure
- capital
- balances

# Income

## I01: funds delegated by the local authority (LA)

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

Includes:

- the school's gross budget share, before any de-delegation for central services
- any additional funding from the LA that is not formally included in the school's delegated budget but is managed by the school, including any extra funding from the LA's high needs budget that has been targeted to specific mainstream schools because they have a disproportionate number of pupils with Special Educational Needs (SEN), or type of SEN (but not top-up funding relating to individual pupils – see I03 below – or funding for SEN or alternative provision services provided by the school on behalf of a LA or other school – see I08 below)
- funding for nursery pupils
- notional SEN budget included within budget share
- pre-16 place funding for special units and resourced provision in mainstream schools and in special schools, pupil referral units and other maintained alternative provision settings with delegated budgets

Excludes:

- sixth-form funding (see I02)
- high needs top-up funding outside the budget share (see I03)
- minority ethnic funding which is not already included in the budget share (see I04)
- Pupil Premium funding (see I05)
- Capital Funding (see Capital Income)
- any balances carried forward from previous years

## I02: funding for sixth form students

Includes:

- funding from public sources for sixth-form students
- Education Funding Agency (EFA) funding
- Additional Learning Support Funding for sixth forms from the EFA within their main EFA budget allocations

- 16-19 Bursary Fund
- Post-16 high needs place funding (Elements 1 & 2)

Excludes:

- voluntary sources of funding for sixth-form students (see I13)
- any balances carried forward from previous years
- high needs top-up funding (Element 3) provided by the LA direct to the school (see I03)

## **I03: high needs top-up funding**

Funding outside the school budget share

Includes:

- high needs top-up funding (from any commissioner – home LA, other LA or other school)
- any top-up funding (Element 3) from any LA for sixth-form students with high needs

Excludes:

- voluntary sources of funding for high needs pupils (see I13)
- place funding delegated by the LA to a special unit or resourced provision in a mainstream school, to a special school, or to a pupils referral unit – this forms part or all of the school budget share (see I01)
- notional SEN budget within your school's budget share (see I01)
- funding for SEN or alternative provision support services commissioned by an LA for delivery by the school under a service level agreement (see I08)
- any balances carried forward from previous years

## **I04: 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 traveler pupils (see I13)
- any balances carried forward from previous years

## **I05: 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

## **I06: other government grants**

Includes:

- income from the National College of Teaching and Leadership
- the total of all development and other non-capital grants from government not included in the lines above
- Salix loans (i.e. specific funding from SALIX for energy efficiency projects)
- Year 7 catch-up premium
- School Direct salaried programme
- Voluntary, Community, and Social Enterprise Grant (VCSE)

Excludes:

- grants or monies from government captured in I01 to I05 above
- payments by government agencies for goods or services provided by the school
- Big Lottery Fund (see I07)
- grants not funded through government (see I07)
- any balances carried forward from previous years

## **I07: other grants and payments received**

Includes:

- Big Lottery Fund or Lottery Grants
- European Union funding
- payments received from other schools e.g. 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 your own and other schools
- Milk subsidy
- income from recycling refunds such as paper, glass and plastic
- 2 year olds demonstration project

Excludes:

- grants received from government sources (see I01 to I06)
- refunds or rebates from over charge or over payment, should be credited against original expense account
- any balances carried forward from previous years
- payments received from other sources for which your school has provided a service (see I08)
- payments received from other schools for services provided by your school (see I08)

## **I08: income from facilities and services**

Includes:

- income from meals provided to external customers including other schools
- income from assets such as the hire of premises, equipment or other facilities
- all other income the school receives from facilities and services, e.g. income for consultancy, training courses and examination fees
- any interest payments received from bank accounts held in the school's name or used to fund school activities
- income from sale of school uniforms, materials, private phone calls, photocopying, publications, books etc.
- income from before and after school clubs

- income from the re-sale of items to pupils e.g. musical instruments, classroom resources, commission on photographs, etc.
- income from non-catering vending machines
- income from a pupil-focused special facility
- rental of school premises including deductions from salaries where staff live on site
- income from universities for student/teacher placements
- income from energy/[feed-in tariffs](#)
- income from SEN and alternative provision support services commissioned by an LA or other school, for delivery by the school or pupil referral unit, under a 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 LA or school, but this does not include high needs place funding or top-up funding

Excludes:

- payments received from other schools for which you have not provided a service (see I07)
- income from community-focused special facilities (see I17)
- any balances carried forward from previous years

## **I09: income from catering**

Includes:

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

Excludes:

- receipts for catering for external customers (see I08)
- income from non-catering vending machines (see I08)
- any balances carried forward from previous years

## **I10: receipts from supply teacher insurance claims**

Includes:

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

Excludes:

- insurance receipts for any other claim, for example building, contents, and public liability (see I11)
- any carry-forward balances from previous years

## **I11: 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 supply teacher absence claims (see I10)
- any carry-forward balances from previous years

## **Further information**

Sometimes an insurance receipt relates to a claim for a capital item. When this is the case, the income should first be recorded under this heading and then moved into the capital section of the framework via direct revenue financing, E30.

## **I12: income from contributions to visits**

Includes:

- income from parental contributions requested by the school, e.g. educational visits, field trips, boarding fees and payments to the school for damage done by pupils

Excludes:

- donations and voluntary funds not expressly requested by the school (see I13)
- any balances carried forward from previous years

## **I13: donations and/or voluntary funds**

Income should be recorded against this code if it has been paid into the main school budget during the financial year. This code excludes money that has remained in the school's private accounts throughout the year.

Includes:

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:

- income provided to the schools account from foundation, diocese or trust funds during the year to support educational needs at the school
- business sponsorship
- income from fund-raising activities
- any contributions from parents (not expressly requested by the school) that are used to provide educational benefits for students

Excludes:

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

## **I15: pupil-focused extended school funding and/or grants**

Includes:

- EFA 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 I08)
- any funding which is to be attributed to a community-focused activity (see I16)

## **I16: 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 I15)

## Further information

Schools can spend their delegated budget on community facilities and will no longer receive ring fenced grants from the Department for community-focused activities. However, they may still receive sources of funding to be attributed to community-focused activities and these should be recorded under I16.

## I17: community-focused school facilities income

The purpose of this code is to capture 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 or directly contracted a third party to facilitate a community-focused facility or activity rather than a pupil-focused one (i.e. the facility/activity is primarily for the benefit of the wider community rather than their pupils). This income should be recorded under I17.

The income they receive from facilities which are primarily for the benefit of their pupils and the school but are leased out to third parties not directly employed or contracted by the school, should be coded under I08. See codes E31 and E32 for an illustrative example.

## I18: 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 PE and Sports Grant
- Universal Infant FSM Funding

Excludes:

- any other source of funding or income for the above activities

# Expenditure

## E01: teaching staff

Expenditure on salaries and wages of permanent teaching staff consisting of gross pay including allowances, maternity pay and the employer's contributions to national insurance and superannuation

Includes:

- teachers employed directly by the school including supernumerary / peripatetic teachers on short-term contracts
- relates to all contracted full-time and part time teachers paid within the scope of the Education Act 2002
- expenditure on salaries and wages consisting of gross pay including allowances, maternity pay and the employer's contributions to national insurance and superannuation
- threshold payments and other payments relating to teacher pay reforms
- net off any teachers maternity pay refunds here

Excludes:

- any teachers employed casually and directly, i.e. supply teachers (see E02)
- any teacher not employed directly by the school, e.g. agency staff (see E26 or E27)

## E02: supply teaching staff

Relates 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 covering teaching staff absence for:

- curriculum release
- long-term absence
- sickness absence
- training absence

- expenditure on 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 (i.e. paid via an agency or another third party), regardless of the period of cover (see E26 for agency supply teachers)

### **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
- classroom assistants / learning support assistants
- examination invigilators and examination officers
- foreign language assistants
- librarians
- nursery assistants
- pianists
- residential childcare officers at a residential special school
- supply education support staff
- workshop and technology technicians
- educational welfare officers
- cover supervisors
- 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 specific service grouping and not identified as separate staffing costs (see E27).



## **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
- porters
- messengers
- security staff
- Expenditure on salaries and wages consists of gross pay, inclusive of bonus, overtime and allowances and the employer's contribution to national insurance and superannuation

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 that service heading e.g. cleaning under E14
- premises staff employed to manage and support the school's special facilities (see E07)

## **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
- school secretaries
- telephonists

- typists
- IT Manager
- 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

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 e.g. clerking service under E28
- administrative and clerical staff employed to manage and support the school's special facilities (see E07)
- excludes IT teachers

## **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
- chefs and 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, 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)

## **E07: cost of other staff**

Includes:

Expenditure on salaries and wages of other staff employed directly by the school consisting of gross pay including bonus and allowances, maternity pay and the employer's contributions to national insurance and superannuation

- mealtime assistants and midday supervisors
- boarding staff of a residential school e.g. laundry assistants and night time social workers
- escorts (e.g. for pupils with medical or special educational needs)
- liaison officers
- staff employed to manage and support pupil-focused special facilities available at the school
- staff supervising students during before and after school sessions or clubs and during breaks
- supply cost of other staff
- youth workers
- nurses 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, i.e. E28

## **E08: indirect employee expenses**

Includes:

- recruitment costs, e.g. advertising, interviews, relocation expenses
- employee travel and subsistence (where not directly attributed to another CFR heading) (see E09 and E19)
- duty meals
- pensions payments including any premature retirement payments made by the school 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

- teacher inter-site travel costs
- childcare vouchers
- payments to site service officers (caretakers, school keepers) for expenses such as house gas, rates, council taxes, electricity and telephone rental
- car parking fees

#### Excludes

- salary costs (see E01 to 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)

## **E09: staff development and training**

#### Includes:

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

#### Excludes:

- cost of supply staff used to cover the teacher absence (see E02 or E26)

## **E10: supply teacher insurance**

#### Includes:

- premiums paid to insurers for supply teacher cover
- sums de-delegated by the LA for 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 E23)
- non-teaching cover supervisors (see E11)

## Further information

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.

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

## E11: staff-related insurance

Includes:

- cover for non-teaching staff absence including unqualified cover supervisors
- employee related insurance for accident and liability, assault, fidelity guarantee, libel and slander
- sums de-delegated by the LA 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)
- premises related insurance (see E23)
- vehicle insurance (see E23)
- accident and public liability insurance for persons not employed directly by the school (see E23)
- school trip insurance (see E23)

## E12: building maintenance and improvement

This category is a specific service grouping.

Includes:

- charges by contractors for internal and external repair, maintenance and improvement to buildings and fixed plant, including costs of labour and materials
- related professional and technical services, including labour costs where supplied as part of the contract / service

- costs of materials and equipment used by directly employed staff for internal and external repair, maintenance and improvement to buildings and fixed plant
- fixtures and fittings, e.g. carpet, curtains

Excludes:

- cost of premises staff who are directly employed by the school (see E04)
- cost of improvements that is above the school / LA de minimis level (see CE01 or CE02)
- 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 CE01 and CE02 to ensure you get a full picture that takes account of different de minimis levels.

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

## 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, playground equipment, sports fields and pitches on the school campus
- related professional and technical services, including labour costs where supplied as part of the contract /service

Excludes:

- cost of staff where they are directly employed by the school (see E04)
- cost of improvements that is above the de minimis level (see CE01 or CE02)
- 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 CE01 and CE02 to ensure you get a full picture that takes account of different de minimis levels.

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

## **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**

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.

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 where the services are wholly contracted out or provided in house and comparing costs under E04 with E14 to help identify the relative costs of contracting out versus in-house provision.

## **E15: water and sewerage**

Includes:

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

Excludes:

- any costs arising from repairs or maintenance to water or sewerage systems (see E12 or E13)

## Further information

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

## 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.

## E17: rates

Includes:

- non-domestic rates expenditure (NNDR)

## Further information

This is separate from other occupation costs because it is imposed and therefore not a controllable expense. Unlike other items in E18, where there will be some element of control, it is a difficult area to benchmark.

## E18: other occupation costs

Includes:

- rents, lease or hire charges for premises
- refuse collection
- hygiene services, e.g. paper towels, toilet rolls, hand driers etc.



- security patrols and services
- CCTV/burglar alarm maintenance contracts
- landlord's service charges
- health and safety costs, including fire-fighting equipment
- electrical testing and pest control

Excludes:

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

If the school has a contract, e.g. for security services, covering all costs including supply of labour and maintenance, all costs should be included in this specific service grouping.

## **E19: learning resources**

Includes:

- 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 and educational visits
- 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, including sums de-delegated by the LA (not nationally administered licences purchased by the Secretary of State)
- teaching materials
- television licence fees used for teaching purposes

- payments to alternative provision services including pupil referral units (PRU), non-maintained special schools (NMSS), and independent schools
- primary school PIP examination costs
- payments made to students in receipt of the 16-19 Bursary Fund

Excludes:

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

## **E20: ICT learning resources**

Includes:

- educational software including site or other licences, hardware including keyboards, monitors, printers etc. used for teaching purposes
- purchase, lease, hire or maintenance contracts of ICT used for teaching
- costs of broadband, ISDN, ASDL or other dedicated phone lines

Excludes:

- resources that are used for specific administrative purposes (see E22). Where a resource is used for curriculum and administrative purposes, and where costs are material, costs or estimates of the split should be coded separately at the time of purchase
- ICT expenditure that is over the de minimis level (see CE04)

## **Further information**

It is important to look at this expenditure heading with CE04 to get the full picture of hardware, software, supplies and peripherals that are purchased during the year.

## **E21: examination fees**

Includes:

- the costs of test and examination entry fees and any accreditation costs related to pupils. This includes GCSEs and A/AS levels
- administrative costs e.g. external marking

Excludes:

- primary schools wouldn't expect to see any expenditure in E21. However, if there are any administrative costs (e.g. for external marking) incurred by taking these examinations, they should be included in E21. The cost of examination resources, like the test papers themselves, should be recorded under E19

## **E22: administrative supplies**

Includes:

- administrative stationery
- administrative printing
- administrative reprographics
- postage
- bank charges
- advertising (but not for recruitment - see E08)
- telephone charges (not dedicated internet lines - see E20)
- medical and domestic supplies
- purchase, hire or maintenance contracts of ICT or other equipment not 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 e.g. parents' report and school brochure
- any governors' expenses 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)
- material costs directly attributable to another specific service grouping

## **E23: other insurance premiums**

Includes:

- sums de-delegated by the LA for centrally managed insurance schemes
- premises related insurance

- vehicle insurance
- accident and public liability insurance for persons not employed directly by the school
- school trip insurance
- sums de-delegated by the LA for contingencies (including support for schools in financial difficulties, new/closing/amalgamating schools, closing school deficits)

Excludes:

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

## Further information

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

## E24: special facilities

Includes:

- swimming pools and sports centres
- boarding provision
- rural studies and farm units
- payments by your school to another school for the benefit of pupils at the other school, e.g. by a partner school in a collaboration or cluster to other schools to promote release for training
- pupil inter-site travel, e.g. moving between sites
- expenses relating to before and after-school clubs
- delegated home to school transport
- indirect employee expenses and agency staff expenses relating to a special facility
- purchase of trading items for re-sale, e.g. school uniforms, books, stationery
- 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 E03, E04, E05, E06, E07)

- staff teaching in the special facility (see E01, E02)
- school trips (see E19)
- residential special schools (see E19)
- any community-focused expenditure (see E31, E32)

## Further information

Attribute costs for special facilities, excluding staff costs. You should mention in the text fields on the CFR collection or third party software what special facilities are 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 E31 and E32.

## E25: catering supplies

This category is a specific service grouping.

Includes:

- non-capital catering equipment
- provisions
- other supplies used in catering, e.g. cleaning materials, protective clothing
- purchase, rent, lease or hire of catering vending machines
- full cost of service contract
- related professional and technical services
- repairs and maintenance of kitchen equipment, including safety checks
- cost of providing free school meals and milk

Excludes

- 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 CE03)

## Further information

If the school has a contract for catering, all costs, including supply of labour, food and beverages are 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.

## **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 directly by the school (see E02)

## **E27: bought-in professional services - curriculum**

Includes:

- professional services, consultancy and advice purchased from the LA or a third party in support of the curriculum
- ICT consultancy services for the curriculum
- payments to any visiting lecturers/speakers
- courses purchased for students from external providers, e.g. further education colleges or other schools
- examination invigilators
- music teachers who are self employed
- peripatetic music teachers employed by the LA
- sums de-delegated by the LA for central support for minority ethnic pupils or underachieving groups
- sums de-delegated by the LA for central behaviour support services
- sums de-delegated by the LA for central library and museum services

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)

## **E28: bought-in professional services - other**

Includes:

Professional services, consultancy and advice to staff and governors purchased from the LA or an external party relating to:

- management
- finance
- legal
- personnel
- premises
- clerking service, if a clerk is not directly employed by the school
- management fee on PPP contracts
- sums de-delegated by the LA for the central administration of free school meals (FSM) eligibility
- any security personnel employed to bank revenue funding

Excludes:

- cost of staff where they are directly employed by the school (see E04 – E07)
- consultancy and advice for curriculum (see E27)

## **E29: loan interest**

Includes:

- interest paid on overdrafts and other liabilities

Excludes:

- interest received (see I08)

## **E30: direct revenue financing (revenue contributions to capital)**

Includes:

- all amounts transferred to CI04 to be accumulated to fund capital works: this will also be recorded at CI04 – may include receipts from insurance claims for capital losses received into income under I11
- any amount transferred to a local authority reserve to part fund a capital scheme which is being delivered by the local authority – this will not be matched by an income figure in the 'income' or 'capital income' lines
- any repayment of principal on a capital loan from the LA

- maintained schools may not enter into loan agreements with other bodies – no maintained school may borrow money (including contracting to a financial lease), other than from their local authority, when a loan scheme exists, without the permission of the Secretary of State.

Excludes:

- funds specifically provided for capital purposes (see CI01 – CI03)

## **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, maternity pay and the employer's contributions to national insurance and superannuation.

Includes:

- cost of all 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 – E07)

## **Further information**

Schools can spend their delegated budget on community facilities and may receive other sources of funding to be attributed to community-focused activities. A school would only incur costs in E31 if they directly employ staff to facilitate a community-focused facility or activity, (i.e. one that is primarily for the benefit of the wider community rather than their pupils), or if the school directly contracted a third party to facilitate the facility or activity.

Example:

If the school directly employs or contracts a pottery teacher to run a class for pensioners the income would be shown in I17 (community-focused school income) and the expenditure in E31/E32 (community-focused school staff/costs). However if a pottery teacher came to the school and asked if they could run a pottery class for pensioners independently of the school, the school could agree to let out its art room to the individual in the same way it could let out any part of its premises, i.e. for a wedding reception, and the income would be recorded in I08. 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 normal under E01 – E30.



## **E32 Community-focused school costs**

Includes:

- all running costs associated with a community-focused school activity or facility
- recruitment costs, materials etc.

Excludes:

- any community-focused running costs that are incurred as a result of a third party delivering the activity who has not been directly employed or contracted by the school - these need to be recorded under E01 – E30

### **Further information**

Schools can spend their delegated budget on community facilities and may receive other sources of funding to be attributed to community-focused activities. If the school lets out its premises to a third party regardless of the activity, the running costs associated with this event should be recorded as normal under E01 – E30. In contrast, if the school directly employs staff or contracts a third party to facilitate a community-focused activity, the associated running costs should be recorded under E32 and the staff costs under E31.

# Capital Income

## CI01: capital income

Includes:

- capital funding from public sources, which is managed by the governing body, including devolved formula capital
- proceeds from the sale of fixed assets
- loans from the LA to fund specific capital schemes

Excludes:

- voluntary income (see CI03)
- direct revenue funding (see CI04)

## CI03: voluntary or private income

Includes:

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

Excludes:

- voluntary or private income that will be used to fund day-to-day operations of the school (see I13)

## Further information

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 investment at the school.

## CI04: direct revenue financing

Includes:

- The amount from revenue expenditure applied to capital financing within the school – this is a match to E30, apart from any amount transferred to a local authority reserve under E30

Excludes:

- school revenue balances not set aside for a capital project

# Capital Expenditure

## CE01: acquisition of land and existing buildings

Includes:

- cost of land acquisition including fees and charges related to the acquisition
- cost of acquiring existing buildings, including fees and charges related to the acquisition

Excludes:

- construction of new buildings (see CE02)

## 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 E12)

## Further information

Expenditure from this heading can be benchmarked alongside E12 and E13 to provide an overall picture of expenditure on buildings and grounds at the school.

## 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 finance leases and all operating lease costs are revenue

## **CE04: information and communication technology**

Includes purchase of computer hardware and software where these 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 – 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 example:

A local authority sets a de minimis level of £2000.

A school buys one computer costing £500 – revenue expenditure

A school buys five computers costing £500 each, or £2,500 in total – capital expenditure

# Balances

## B01: committed revenue balances

Includes:

- committed cumulative balance of income, less expenditure from revenue funding sources during the financial year and any committed revenue balances from previous years – this includes revenue funding received during previous financial years from specific grants which no longer exist (e.g. standards fund)
- any unspent voluntary income brought into the public accounts in that financial year
- any earmarked public funds (in accordance with the terms of the local authority's scheme)
- any unspent and committed pupil-focused extended school funding and/or grants
- unspent amount of current financial year's Pupil Premium 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
- details of balances available in trust funds or other non-public accounts
- any community-focused school balances (see B06)

## Further information

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

## B02: uncommitted revenue balances

Includes:

- uncommitted cumulative balance of income, less expenditure from revenue funding sources during the financial year and any uncommitted revenue balances from previous years

Excludes:

- capital revenue balances (see B03 and B05)

## **B03: devolved formula capital balance**

Includes:

- Devolved formula capital including roll-over from previous years

Excludes:

- any other capital balances (see B05)

## **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, e.g. unspent capital allocations from the standards fund

Excludes:

- balances that appear in the framework in B01 to B03

## **B06: community-focused school revenue balances**

Includes:

- any unspent community-focused school balances should be recorded here
- any carried forward community-focused school balances from previous years should be shown here

Excludes:

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

## **OB01: opening pupil-focused revenue balance**

Sum of B01 + B02 from previous financial year

## **OB02: opening community-focused revenue balance**

Sum of B06 from previous financial year

## **OB03: opening capital balance**

Sum of B03 + B05 from previous financial year



Department  
for Education

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