

EXPENDITURE

CFR Ref	Subjective Code	Current CFR code structure
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E01	Teaching Staff	
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E01	1400	Teaching Staff Gross Pay
E01	1404	Teaching Staff National Insurance Contribution
E01	1405	Teaching Staff Superannuation LG
E01	1406	Teaching Staff Superannuation Teachers

E02	Supply Staff	
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E02	1300	Other Supply (Pay, NI & Super)
E02	1314	Staff Absence Supply Teachers (Pay,NI & Super)
E02	1315	Standards Fund Supply (Pay, NI & Super)
E02	1316	Staff Absence Supply Non- Teachers (Pay,NI & Super)

E03	Education Support Staff	
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E03	1060	Nursery Assistants & Technicians Gross Pay
E03	1061	Nursery Assistants & Technicians Overtime
E03	1064	Nursery Assistants & Technicians National Insurance
E03	1065	Nursery Assistants & Technicians Superannuation
E03	1080	General Teaching Assistant Gross Pay
E03	1081	General Teaching Assistant Overtime
E03	1084	General Teaching Assistant National Insurance
E03	1085	General Teaching Assistant Superannuation
E03	1260	Advanced Teaching Assistant Gross Pay
E03	1261	Advanced Teaching Assistant Overtime
E03	1264	Advanced Teaching Assistant National Insurance
E03	1265	Advanced Teaching Assistant Superannuation

Subjective Code	CFR code structure wef 1st April 2015
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	Teaching Staff
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1400	Teaching Staff Gross Pay
1404	Teaching Staff National Insurance Contribution
1405	Teaching Staff Pensions Contributions

	Supply Staff
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1300	Supply Teaching Staff Gross Pay
1304	Supply Teaching Staff National Insurance Contribution
1305	Supply Teaching Staff Pensions Contributions

	Education Support Staff
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1060	Nursery Assistants Staff Gross Pay
1064	Nursery Assistants Staff National Insurance
1065	Nursery Assistants Staff Pension Contributions
1080	General Teaching Assistant Gross Pay
1084	General Teaching Assistant National Insurance
1085	General Teaching Assistant Pensions Contributions
1260	Advanced Teaching Assistant Gross Pay
1264	Advanced Teaching Assistant National Insurance
1265	Advanced Teaching Assistant Pension Contributions

EXPENDITURE

CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
E03	1620	Higher Level Teaching Assistant Gross Pay	1620	Higher Level Teaching Assistant Gross Pay
E03	1621	Higher Level Teaching Assistant Overtime	1624	Higher Level Teaching Assistant National Insurance
E03	1624	Higher Level Teaching Assistant National Insurance	1625	Higher Level Teaching Assistant Pensions
E03	1625	Higher Level Teaching Assistant Superannuation		
E03	1280	Other Support Staff Gross Pay	1280	Other Teaching Support Staff Gross Pay
E03	1281	Other Support Staff Overtime	1284	Other Teaching Support Staff National Insurance
E03	1284	Other Support Staff National Insurance	1285	Other Teaching Support Staff Pensions
E03	1285	Other Support Staff Superannuation		
E03	1286	Other Support Staff Teachers Superannuation		
E03	1600	Care Assistants Gross Pay		
E03	1601	Care Assistants Overtime		
E03	1603	Care Assistants Night Work		
E03	1604	Care Assistants National Insurance		
E03	1605	Care Assistants Superannuation		
E03	1700	Foreign Language Assistant Gross Pay		
E03	1704	Foreign Language Assistant National Insurance		
E04 Premises Staff			Premises Staff	
E04	1200	Caretaking & Cleaning Staff Gross Pay	1200	Premises Staff Gross Pay
E04	1201	Caretaking & Cleaning Staff Overtime	1204	Premises Staff National Insurance Contribution
E04	1204	Caretaking & Cleaning Staff National Insurance	1205	Premises Staff Pensions Contributions
E04	1205	Caretaking & Cleaning Staff Superannuation		
E04	1360	Grounds Maintenance Staff Gross Pay		
E04	1361	Grounds Maintenance Staff Overtime		
E04	1364	Grounds Maintenance Staff National Insurance		
E04	1365	Grounds Maintenance Staff Superannuation		
E05 Administrative and Clerical Staff			Administrative and Clerical Staff	
E05	1100	Admin & Clerical Staff Gross Pay	1100	Admin, Professional & Technical Staff Gross Pay
E05	1101	Admin & Clerical Staff Overtime	1104	Admin, Professional & Technical National Insurance Contribution
E05	1104	Admin & Clerical Staff National Insurance	1105	Admin, Professional & Technical Staff Pensions Contributions

EXPENDITURE

CFR Ref	Subjective Code	Current CFR code structure
E05	1105	Admin & Clerical Staff Superannuation
E05	1106	Admin & Clerical Staff APT + C Teachers Superannuation

E06 Catering Staff

E06	1500	Catering Staff Gross Pay
E06	1501	Catering Staff Overtime
E06	1504	Catering Staff National Insurance
E06	1505	Catering Staff Superannuation

E07 Other Staff

E07	1240	Midday Supervisors Gross Pay
E07	1244	Midday Supervisors National Insurance
E07	1245	Midday Supervisors Superannuation
E07	1440	Support Staff Special Facilities Gross Pay
E07	1444	Support Staff Special Facilities National Insurance
E07	1445	Support Staff Special Facilities Superannuation LG
E07	1446	Support Staff Special Facilities Superannuation Teachers

Subjective Code	CFR code structure wef 1st April 2015
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Catering Staff

1500	Catering Staff Gross Pay
1504	Catering Staff National Insurance Contribution
1505	Catering Staff Pensions Contributions

Other Staff

1240	Midday Supervisor Staff Gross Pay
1244	Midday Supervisor Staff National Insurance Contribution
1245	Midday Supervisor Staff Pensions Contributions
1440	Other School Staff Gross Pay
1444	Other School Staff National Insurance
1445	Other School Staff Pensions

EXPENDITURE

CFR Ref	Subjective Code	Current CFR code structure
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E08	Indirect Employee Expenses	
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E08	1407	Premature Retirement Costs - Pension Enhancement
E08	1408	Premature Retirement Costs - Redundancy
E08	1977	Governors Travel & Subsistence
E08	1984	Interview Expenses
E08	1985	Advertising Staff
E08	1995	Adult Free Meals
E08	3810	Medical Fees

E09	Staff Development and Training	
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E09	1970	Qualification Courses - Course Fees
E09	1972	NOF ICT Training Courses
E09	1974	Other Courses - Course Fees
E09	1975	Development & Training Travel Costs
E09	3162	Equipment and Resources for Courses
E09	3163	Training Materials

E10	Supply Teacher Insurance	
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E10	1311	Supply Teacher Insurance Premiums
E10	4899	De-delegated Staff Related

E11	Staff Related Insurance	
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E11	1312	Supply Non-Teacher Insurance Premiums
E11	4890	Employee related insurance premium
E11	4894	Accident and liability, assault fidelity guarantee
E11	4895	Libel and slander

E12	Building Maintenance and Improvements	
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E12	2020	Maintenance and Servicing Scheme (MASS)
E12	2052	External Maintenance
E12	2053	Internal Maintenance
E12	2055	Contractors

Subjective Code	CFR code structure wef 1st April 2015
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1407	Indirect Employee Expenses
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1407	Pensions Strain Costs
1408	Redundancy Payments
2850	Volunteer & Governor Car Allowances and Expenses
1984	Interview Expenses
1985	Staff Advertising
1995	Adult Free School Meals
3810	Medical Fees

1970	Staff Development and Training
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1970	Training
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1311	Supply Teacher Insurance
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1311	Supply Teacher Related Insurance Costs
4385	De-delegated Staff related

1312	Staff Related Insurance
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1312	Staff Related Insurance Costs
1986	Employer Liability Insurance

2020	Building Maintenance and Improvements
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2072	Responsive Maintenance (inc. MASS Structural)
2091	Responsive Maintenance
2055	Non-Structural Maintenance - Contractors

EXPENDITURE

CFR Ref	Subjective Code	Current CFR code structure
E12	2056	Professional and Technical Services
E12	2060	Materials

Subjective Code	CFR code structure wef 1st April 2015
2056	Survey, Professional and Other Fees
2060	Non-Structural Maintenance - Materials

EXPENDITURE

CFR Ref	Subjective Code	Current CFR code structure
E13 Grounds Maintenance and Improvement		
E13	2101	Ground Maintenance Charges
E14 Cleaning and Caretaking		
E14	2438	Cleaning Contract Charges
E14	2439	Other Cleaning Costs
E15 Water and Sewerage		
E15	2323	Water and Sewerage Charges
E16 Energy		
E16	2200	Solid Fuel
E16	2201	Fuel Oil
E16	2202	Electricity
E16	2203	Gas
E16	2204	Liquid Pet.Gas
E16	2205	Tank/Bottle Gas
E17 Rates		
E17	2300	Rates
E18 Other Occupation Costs		
E18	2250	Rents
E18	2265	Hire of Premises
E18	2251	Other Occupation Costs
E19 Learning Resources (not ICT)		
E19	3361	Learning Resources (not ICT)
E19	3362	Learning Resources (not ICT)
E19	3363	Learning Resources (not ICT)

Subjective Code	CFR code structure wef 1st April 2015
Grounds Maintenance and Improvement	
2084	Grounds Maintenance inc Contractors/Traded
Cleaning and Caretaking	
2400	Cleaning Contracts & Supplies
Water and Sewerage	
2310	Water & Sewerage Charges
Energy	
2201	Fuel Oil
2202	Electricity
2203	Gas
2204	Biomass
Rates	
2300	Rates (inc Council Tax)
Other Occupation Costs	
2250	Rent
4140	Venue / Room Hire
2251	Other Occupation Costs
Learning Resources (not ICT)	
3361	Schools Learning Resources Non ICT

EXPENDITURE

CFR Ref	Subjective Code	Current CFR code structure
E19	3364	Learning Resources (not ICT)
E19	3365	Learning Resources (not ICT)

Subjective Code	CFR code structure wef 1st April 2015
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EXPENDITURE

CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
E19	3366	Learning Resources (not ICT)		
E19	3367	Learning Resources (not ICT)		
E19	3368	Learning Resources (not ICT)		
E19	3369	Learning Resources (not ICT)		
E19	3370	Learning Resources (not ICT)		
E19	3371	Learning Resources (not ICT)		
E19	3372	Learning Resources (not ICT)		
E19	3373	Learning Resources (not ICT)		
E19	3374	Learning Resources (not ICT)		
E19	3375	Learning Resources (not ICT)		
E19	3376	Learning Resources (not ICT)		
E19	3377	Learning Resources (not ICT)		
E19	3378	Learning Resources (not ICT)		
E19	3379	Learning Resources (not ICT)		
E19	3380	Learning Resources (not ICT)		
E19	3381	Learning Resources (not ICT)		
E19	3382	Learning Resources (not ICT)		
E19	3383	Learning Resources (not ICT)		
E19	3384	Learning Resources (not ICT)		
E19	3385	Learning Resources (not ICT)		
E19	3386	Learning Resources (not ICT)		
E19	3387	Learning Resources (not ICT)		
E19	3388	Learning Resources (not ICT)		
E19	3389	Learning Resources (not ICT)		
E19	3390	Learning Resources (not ICT)		
E19	3391	Learning Resources (not ICT)		
E19	3392	Learning Resources (not ICT)		
E19	3393	Learning Resources (not ICT)		
E19	3394	Learning Resources (not ICT)		
E19	3395	Learning Resources (not ICT)		
E19	3396	Learning Resources (not ICT)		
E19	3397	Learning Resources (not ICT)		
E19	3398	Learning Resources (not ICT)		
E19	3399	Learning Resources (not ICT)		
E19	3400	Learning Resources (not ICT)		
E19	3401	Learning Resources (not ICT)		
E19	3402	Learning Resources (not ICT)		

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CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
E19	3403	Learning Resources (not ICT)		
E19	3404	Learning Resources (not ICT)		
E19	3405	Learning Resources (not ICT)		
E19	3406	Learning Resources (not ICT)		
E19	3407	Learning Resources (not ICT)		
E19	3408	Learning Resources (not ICT)		
E19	3409	Learning Resources (not ICT)		
E19	3410	Learning Resources (not ICT)		
E19	3411	Learning Resources (not ICT)		
E19	3412	Learning Resources (not ICT)		
E19	3413	Learning Resources (not ICT)		
E19	3414	Learning Resources (not ICT)		
E19	3415	Learning Resources (not ICT)		
E19	3416	Learning Resources (not ICT)		
E19	3417	Learning Resources (not ICT)		
E19	3418	Learning Resources (not ICT)		
E19	3419	Learning Resources (not ICT)		
E19	3420	Learning Resources (not ICT)		
E19	3421	Traded Services Charge for Learning Resources		
E19	3265	Learning Resources (not ICT)		
E19	3266	Learning Resources (not ICT)		
E19	3267	Learning Resources (not ICT)		
E19	3268	Learning Resources (not ICT)		
E19	3269	Learning Resources (not ICT)		
E19	3270	Learning Resources (not ICT)		
E19	3271	Learning Resources (not ICT)		
E19	3272	Learning Resources (not ICT)		
E19	3273	Learning Resources (not ICT)		
E19	3274	Learning Resources (not ICT)		
E19	3275	Learning Resources (not ICT)		
E19	3276	Learning Resources (not ICT)		
E19	3277	Learning Resources (not ICT)		
E19	3278	Learning Resources (not ICT)		
E19	3279	Learning Resources (not ICT)		
E19	3280	Learning Resources (not ICT)		
E19	3281	Learning Resources (not ICT)		
E19	3282	Learning Resources (not ICT)		

EXPENDITURE

CFR Ref	Subjective Code	Current CFR code structure
E19	3283	Learning Resources (not ICT)
E19	3284	Learning Resources (not ICT)

Subjective Code	CFR code structure wef 1st April 2015
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E20	ICT Learning Resources
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E20	3422	ICT Learning Resources
E20	3423	ICT Learning Resources
E20	3424	ICT Learning Resources
E20	3425	ICT Learning Resources
E20	3426	ICT Learning Resources
E20	3427	ICT Learning Resources
E20	3428	ICT Learning Resources
E20	3429	ICT Learning Resources
E20	3430	ICT Learning Resources
E20	3462	ICT Learning Resources
E20	3463	ICT Learning Resources
E20	3464	ICT Learning Resources
E20	3465	ICT Learning Resources
E20	3466	ICT Learning Resources
E20	3467	ICT Learning Resources
E20	3468	ICT Learning Resources
E20	3469	ICT Learning Resources
E20	3470	ICT Learning Resources
E20	3471	ICT Learning Resources
E20	3472	ICT Learning Resources
E20	3473	ICT Learning Resources
E20	3474	ICT Learning Resources
E20	3475	ICT Learning Resources
E20	3476	ICT Learning Resources
E20	3477	ICT Learning Resources
E20	3478	ICT Learning Resources
E20	3479	ICT Learning Resources
E20	3480	ICT Learning Resources
E20	3481	ICT Learning Resources
E20	3482	ICT Learning Resources
E20	3483	ICT Learning Resources
E20	3484	ICT Learning Resources
E20	3485	ICT Learning Resources

ICT Learning Resources

3422	Schools Learning Resources ICT
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EXPENDITURE

CFR Ref	Subjective Code	Current CFR code structure
E20	3486	ICT Learning Resources
E20	3487	ICT Learning Resources
E20	3488	ICT Learning Resources
E20	3489	ICT Learning Resources
E20	3490	ICT Learning Resources
E20	3491	ICT Learning Resources
E20	3492	ICT Learning Resources
E20	3493	ICT Learning Resources
E20	3494	ICT Learning Resources
E20	3495	ICT Learning Resources
E20	3496	ICT Learning Resources
E20	3497	ICT Learning Resources
E20	3498	ICT Learning Resources
E20	3250	ICT Learning Resources
E20	3251	ICT Learning Resources
E20	3252	ICT Learning Resources
E20	3253	ICT Learning Resources
E20	3254	ICT Learning Resources
E20	3255	ICT Learning Resources
E20	3256	ICT Learning Resources
E20	3257	ICT Learning Resources
E20	3258	ICT Learning Resources
E20	3259	ICT Learning Resources
E20	3260	ICT Learning Resources
E20	3261	ICT Learning Resources
E20	3262	ICT Learning Resources
E20	3263	ICT Learning Resources
E20	3264	Traded Service Charge for ICT Learning Resources

E21	Exam Fees
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E21	3830	Exam Fees
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E22	Administrative Supplies
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E22	2550	Vehicle Maintenance
E22	2590	Other Vehicle costs
E22	2600	Petrol / Diesel

Subjective Code	CFR code structure wef 1st April 2015
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Exam Fees

3830	Exam Fees
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Administrative Supplies

2550	Vehicle Parts / Maintenance
2610	Other Direct Transport Costs
2600	Fuel & Oil - Transport

EXPENDITURE

CFR Ref	Subjective Code	Current CFR code structure
E22	2750	Public Transport - Administrative Purposes

Subjective Code	CFR code structure wef 1st April 2015
2750	Public Transport

EXPENDITURE

CFR Ref	Subjective Code	Current CFR code structure
E22	2800	Car Allowance General - Administrative Purposes
E22	2801	Car Allowance - EMS & Ethnic Minority hubs
E22	2810	Car Allowance Leasing - Administrative Purposes
E22	3000	Office Equipment including hire
E22	3029	Domestic Supplies including Medical
E22	3035	Furniture & Fittings for Non-Teaching purposes
E22	3691	Bafs Interest - moved to E29 (Loan Interest)
E22	3700	Printing & Stationery
E22	3720	Photocopying
E22	4000	Postages
E22	4022	Telephone Rentals
E22	4023	Telephone Call Charges
E22	4031	Computer Equipment
E22	4100	Subsistence - Administrative Purposes
E22	4350	Advertising (non recruitment)
E22	4363	Administration Charges - Loans
E22	4390	Bank Charges
E22		
E22		

E23 Other Insurance Premiums

E23	4504	Balance of Risks Insurance Scheme
E23	4891	Premises Related Insurance premiums
E23	4892	Vehicle Insurance premiums
E23	4893	Accident & Public Liability Insurance for persons not employed by the school
E23	4896	De-delegated Central Contingencies

E24 Special Facilities

E24	4404	Community Education
E24	4405	Joint Use Facilities
E24	4406	Extended Schools
E24	4407	Rural Studies and Farm Units
E24	4408	Payments to other Schools
E24	4409	Resourced Provision
E24	4410	Miscellaneous Items

Subjective Code	CFR code structure wef 1st April 2015
2800	Car Allowances
3000	Office Equipment inc Hire
3029	Materials, Disposals & Domestic Supplies
3035	Purchase of Furniture inc Delivery
3700	Stationery
3720	Photocopying
4000	Postal Charges
4022	Line Rental & Car Radios
4023	Telephone Call charges
4031	IT Hardware
4100	Officer Subsistence
4350	Public Notices & Campaigns (Inc Avertising)
4390	Bank Charges
2708	Transport of Meals
3800	Other Hired & Contracted Services

Other Insurance Premiums

4301	Contents Insurance Premium
2087	Premises Insurance
2900	General Vehicle Insurance Claims
4302	Public Liability Insurance
4387	De-delegated central contingencies

Special Facilities

4410	School Special Facilities
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EXPENDITURE

CFR Ref	Subjective Code	Current CFR code structure
E24	4413	Enhanced Mainstream Schools - Premises costs
E24	4414	Enhanced Mainstream Schools - Supplies + Services
E24	4415	Swimming Pools

Subjective Code	CFR code structure wef 1st April 2015
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E25	Catering Supplies
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E25	3009	Nursery Meals
E25	3230	Catering Equipment
E25	3500	Provisions

	Catering Supplies
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3230	Catering Equipment
3500	Catering Provisions

EXPENDITURE

CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
E25	3510	Provisions for Vending Machines		
E25	3550	Pupil Paid Meals	3550	Catering Contract
E25	3551	Pupil Free Meals		
E25	3552	Adult Paid Meals		
E25	3553	Internal Functions	3553	Entertainment and Refreshments
E25	3554	Management Fee	3554	Catering Management Fee
E26 Agency Supply Staff			Agency Supply Staff	
E26	1991	Temporary Agency Staff	1991	Agency Staff
E26	3806	Payment To Supply Teaching Agency		
E26	3807	Payment To Supply Non -Teaching Agency		
E27 Bought in Professional Services - Curriculum			Bought in Professional Services - Curriculum	
E27	3825	Professional Services Curriculum	3825	Professional Services Curriculum
E27	4897	De-delegated Professional Services Curriculum	4386	Dedelegated professional services curriculum
E28 Bought in Professional Services - Other			Bought in Professional Services - Other	
E28	3826	Professional Services Non-Curriculum	3826	Education Trading Services - Non-Curriculum School services
E28	4898	De-delegated Professional Services Non-Curriculum	4384	Dedelegated professional services non-curriculum
E29 Loan Interest			Loan Interest	
E29	4360	LMS Loan Interest	4901	Interest on Debt
E29	4361	Other Loan Interest		
E30 Direct Revenue Financing (Revenue Contributions to Capital)			Direct Revenue Financing (Revenue Contributions to Capital)	
E30	4449	Direct Revenue Financing	4905	Directorate Revenue Funding of Capital Expenditure
E31 Community Focused School Staff			Community Focused School Staff	
E31	1560	Gross Pay	1560	Community Focused Staff Gross Pay
E31	1561	Overtime	1564	Community Focused Staff National Insurance Contribution
E31	1562	Early Years Additional Staffing	1565	Community Focused Staff Pensions Contributions
E31	1564	National Insurance		

EXPENDITURE

CFR Ref	Subjective Code	Current CFR code structure
E31	1565	L G Superannuation
E31	1566	Teachers Pension

Subjective Code	CFR code structure wef 1st April 2015
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E32	Community Focused School Costs
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E32	1973	Comm Focused School - Other employee costs
E32	2023	Comm Focused School - Premises costs
E32	2024	Comm Focused School - Premises costs
E32	3002	Comm Focused School - Supplies & services
E32	3003	Comm Focused School - Supplies & services
E32	3004	Comm Focused School - Supplies & services
E32	3006	Comm Focused School - Supplies & services
E32	3007	Comm Focused School - Supplies & services
E32	3008	Comm Focused School - Supplies & services
E32	3009	Nursery Meals

Community Focused School Costs

2023	Community Focused Premises Costs
3002	Community Focused Supplies & Services Costs

INCOME

CFR Ref	Subjective Code	Current CFR code structure		Subjective Code	CFR code structure wef 1st April 2015
I01 Funds Delegated by the LEA				Funds Delegated by the LEA	
I01	9010	Delegated Budget		9010	Delegated Budget
I01	9012	Approved Deficit Budget		9012	Approved Deficit Budget
I01	9160	Excluded pupil deduction		9160	Excluded pupil deduction
I01	9165	Excluded pupil payment			
I01	9220	LMS Contingency Refund		9220	LMS Contingency Refund
I01	9221	Dual Placement Pupils			
I01	9224	Other LEA Funding & Adjustments (monthly instalments)		9224	Other LEA Funding & Adjustments (monthly instalments)
I01	9225	Other LEA Funding & Adjustments (lump sum)		9225	Other LEA Funding & Adjustments (lump sum)
I01	9500	Early Years Delegated Budget		9500	Early Years Delegated Budget
I01	9501	Early Years Termly adjustment		9501	Early Years Termly adjustment
I01	9506	EY 2 Year Old Funding		9506	EY 2 Year Old Funding
I01				9528	EY Deprivation Funding
I02 Funding for Sixth Form Students				Funding for Sixth Form Students	
I02	9004	Education Funding Agency		9004	Education Funding Agency
I03 High Needs Top Up Funding				High Needs Top Up Funding	
I03	9016	Element 3 Top up Funding		9016	Element 3 Top up Funding
I03	9018	Exceptional SEN Funding towards Element 2		9018	Exceptional SEN Funding towards Element 2
I03	9161	Other earmarked support for pupils with SEN		9161	Other earmarked support for pupils with SEN
I03	9525	Early Years Element 2 Funding		9525	Early Years Element 2 Funding
I03	9526	Early Years Element 3 Funding		9526	Early Years Element 3 Funding
I03				9505	2 Year Old Inclusion Funding
I04 Funding for Minority Ethnic Pupils				Funding for Minority Ethnic Pupils	

INCOME

CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
I04	9019	Section 52 Formula allocation for EAL and Travellers pupils		
I05		Pupil Premium		Pupil Premium
I05	9300	Pupil Premium	9300	Pupil Premium
I06		Other Government Grants		Other Government Grants
I06	5072	Other Government Grants - Direct	5072	Other Government Grants
I06	9013	Other Government Grants - LA	9013	Other Government Grants - LA
I07		Other Grants and Payments		Other Grants and Payments
I07	5059	EU Grants other		
I07	5073	Payments received from other schools	5203	Payments received from other Schools
I07	5106	Misc. Grants - Vatable	5106	Other Non Gov Grants (Schools)
I07	5107	Misc. Grants - Non Vatable		
I07	5109	Teacher Training Partnership		
I07	5200	Other Income - Vatable	5200	Fees - Other
I07	5201	Other Income - Non Vatable		
I07	5205	Other Contract Default Payments		
I07	5484	Release Voucher Income		
I07	9105	Selection Scheme Refunds		
I07	9106	Trade Union Duties		
I07	9107	Occasional time off		
I07	9109	JDP Reimbursements		
I07	9150	Early Intervention / REOTAS		
I07	9154	Devolved REOTAS funding		
I07	9355	New Opportunities fund		

INCOME

CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
107			9180	Miscellaneous School Reimbursements
108 Income from Facilities and Services			Income from Facilities and Services	
108	5134	Joint Use Income	5204	Joint Use Income
108	5300	Sale of Goods - Vatable	5300	Sale of Goods
108	5460	Lettings - Vatable		
108	5461	Lettings - Non Vatable		
108	5751	House Rents	5751	Rent and Lettings Income
108	5752	Other Rents		
108	5804	Bank Interest		
108	9034	LEA Directed Use	9034	LEA Directed Use
108	5301	Sale of Goods - Non Vatable		
108	5359	Exam Fee Income		
108	5651	Private Phone Calls		
108	5804	Bank Interest	5804	Other Interest
108	9212	Miscellaneous Income - Special Facilities		
109 Income from Catering			Income from Catering	
109	5220	Sale of Food and Drink Non Vatable	5220	Sale of Non School Meal Catering Services (incl Adult meals)
109	5221	Sale of Food and Drink Vatable		
109	5230	Meals for External Customers		
109	5234	Vending Machines		
109	5237	School Milk receipts		
109	5238	Catering Contractors default payments		
109	5329	Surplus / Deficit	5760	Surplus / Deficit
109	5330	Pupil Paid meals	5330	Pupil Paid Meals
109	5331	Adult Paid Meals		

INCOME

CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
I10 Receipts from Supply Teacher Insurance Claims			Receipts from Supply Teacher Insurance Claims	
110	9152	Teaching Absence Insurance Refunds	9152	Teaching Absence Insurance Refunds
I11 Receipts from Other Insurance Claims			Receipts from Other Insurance Claims	
111	9153	Non-Teaching Absence Insurance Refunds	9153	Non-Teaching Absence Insurance Refunds
111	9155	Balance of Risks Insurance Scheme	9155	Balance of Risks Insurance Scheme
111	9156	Employee related Insurance for accident, liability, assault, fidelity guarantee, libel & slander		
I12 Income from Contributions to Visits etc.			Income from Contributions to Visits etc.	
112	5596	Parental contributions for visits,field trips etc. 1	5596	Contributions to Visits
112	5597	Parental contributions for visits,field trips etc. 2		
112	5598	Parental contributions for visits,field trips etc. 3		
112	5599	Parental contributions for visits,field trips etc. 4		
112	5600	Parental contributions for visits,field trips etc. 5		
112	5601	Parental contributions for visits,field trips etc. 6		
112	5602	Parental contributions for visits,field trips etc. 7		
112	5603	Parental contributions for visits,field trips etc. 8		
112	5604	Parental contributions for visits,field trips etc. 9		
112	5605	Parental contributions for visits,field trips etc. 10		
112	5606	Parental contributions for visits,field trips etc. 11		
112	5607	Parental contributions for visits,field trips etc. 12		
112	5608	Parental contributions for visits,field trips etc. 13		
112	5609	Parental contributions for visits,field trips etc. 14		
112	5610	Parental contributions for visits,field trips etc. 15		
112	5611	Parental contributions for visits,field trips etc. 16		
112	5612	Parental contributions for visits,field trips etc. 17		

INCOME

CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
112	5613	Parental contributions for visits,field trips etc. 18		
112	5614	Parental contributions for visits,field trips etc. 19		
112	5615	Parental contributions for visits,field trips etc. 20		
112	5616	Parental contributions for visits,field trips etc. 21		
112	5617	Parental contributions for visits,field trips etc. 22		
112	5618	Parental contributions for visits,field trips etc. 23		
112	5619	Parental contributions for visits,field trips etc. 24		
112	5620	Parental contributions for visits,field trips etc. 25		
112	5621	Parental contributions for visits,field trips etc. 26		
112	5622	Parental contributions for visits,field trips etc. 27		
112	5623	Parental contributions for visits,field trips etc. 28		
112	5624	Parental contributions for visits,field trips etc. 29		
112	5625	Parental contributions for visits,field trips etc. 30		
112	5626	Parental contributions for visits,field trips etc. 31		
112	5627	Parental contributions for visits,field trips etc. 32		
112	5628	Parental contributions for visits,field trips etc. 33		
112	5629	Parental contributions for visits,field trips etc. 34		
112	5630	Parental contributions for visits,field trips etc. 35		
112	5631	Parental contributions for visits,field trips etc. 36		
112	5632	Parental contributions for visits,field trips etc. 37		
112	5633	Parental contributions for visits,field trips etc. 38		
112	5634	Parental contributions for visits,field trips etc. 39		
112	5635	Parental contributions for visits,field trips etc. 40		
112	5636	Parental contributions for visits,field trips etc. 41		
112	5637	Parental contributions for visits,field trips etc. 42		
112	5638	Parental contributions for visits,field trips etc. 43		
112	5639	Parental contributions for visits,field trips etc. 44		
112	5640	Parental contributions for visits,field trips etc. 45		
112	5641	Parental contributions for visits,field trips etc. 46		
112	5642	Parental contributions for visits,field trips etc. 47		

INCOME

CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
112	5643	Parental contributions for visits,field trips etc. 48		
112	5644	Parental contributions for visits,field trips etc. 49		
112	5645	Parental contributions for visits,field trips etc. 50		
112	5646	Parental contributions for visits,field trips etc. 51		
112	5647	Parental contributions for visits,field trips etc. 52		
112	5648	Parental contributions for visits,field trips etc. 53		
112	5649	Parental contributions for visits,field trips etc. 54		
112	5671	Parental contributions for visits,field trips etc. 55		
112	5672	Parental contributions for visits,field trips etc. 56		
112	5673	Parental contributions for visits,field trips etc. 57		
112	5674	Parental contributions for visits,field trips etc. 58		
112	5675	Parental contributions for visits,field trips etc. 59		
112	5676	Parental contributions for visits,field trips etc. 60		
113 Donations and / or Voluntary Funds			Donations and / or Voluntary Funds	
113	5677	Donations 1	5677	Donations & Voluntary Funding
113	5678	Donations 2		
113	5679	Donations 3		
113	5680	Donations 4		
113	5681	Donations 5		
113	5682	Donations 6		
113	5683	Donations 7		
113	5684	Donations 8		
113	5685	Donations 9		
113	5686	Donations 10		
113	5687	Donations 11		
113	5688	Donations 12		
113	5689	Donations 13		
113	5690	Donations 14		

INCOME

CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
113	5691	Donations 15		
113	5692	Donations 16		
113	5693	Donations 17		
113	5694	Donations 18		
113	5695	Donations 19		
113	5696	Donations 20		
113	5697	Donations 21		
113	5698	Donations 22		
113	5699	Donations 23		
113	5769	Donations 24		
113	5770	Donations 25		
113	5771	Donations 26		
113	5772	Donations 27		
113	5773	Donations 28		
113	5774	Donations 29		
113	5775	Donations 30		
113	5776	Donations 31		
113	5777	Donations 32		
113	5778	Donations 33		
113	5779	Donations 34		
113	5780	Donations 35		
113	5781	Donations 36		
113	5782	Donations 37		
113	5783	Donations 38		
113	5784	Donations 39		
113	5785	Donations 40		
113	5786	Donations 41		
113	5787	Donations 42		
113	5788	Donations 43		
113	5789	Donations 44		

INCOME

CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
113	5790	Donations 45		
113	5791	Donations 46		
113	5792	Donations 47		
113	5793	Donations 48		
113	5794	Donations 49		
113	5795	Donations 50		
113	5796	Donations 51		
113	5797	Donations 52		
113	5798	Donations 53		
113	5799	Donations 54		
113	5808	Donations 55		
113	5809	Donations 56		
113	5810	Donations 57		
113	5811	Donations 58		
113	5812	Donations 59		
113	5813	Donations 60		
113	5814	Other Private Funds 1		
113	5815	Other Private Funds 2		
113	5816	Other Private Funds 3		
113	5817	Other Private Funds 4		
113	5818	Other Private Funds 5		
113	5819	Other Private Funds 6		
113	5820	Other Private Funds 7		
113	5821	Other Private Funds 8		
113	5822	Other Private Funds 9		
113	5823	Other Private Funds 10		
113	5824	Other Private Funds 11		
113	5825	Other Private Funds 12		
113	5826	Other Private Funds 13		
113	5827	Other Private Funds 14		

INCOME

CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
113	5828	Other Private Funds 15		
113	5829	Other Private Funds 16		
113	5830	Other Private Funds 17		
113	5831	Other Private Funds 18		
113	5832	Other Private Funds 19		
113	5833	Other Private Funds 20		
113	5834	Other Private Funds 21		
113	5835	Other Private Funds 22		
113	5836	Other Private Funds 23		
113	5837	Other Private Funds 24		
113	5838	Other Private Funds 25		
113	5839	Other Private Funds 26		
113	5840	Other Private Funds 27		
113	5841	Other Private Funds 28		
113	5842	Other Private Funds 29		
113	5843	Other Private Funds 30		
113	5844	Other Private Funds 31		
113	5845	Other Private Funds 32		
113	5846	Other Private Funds 33		
113	5847	Other Private Funds 34		
113	5848	Other Private Funds 35		
113	5849	Other Private Funds 36		
113	5906	Other Private Funds 37		
113	5907	Other Private Funds 38		
113	5908	Other Private Funds 39		
113	5909	Other Private Funds 40		
113	5910	Other Private Funds 41		
113	5911	Other Private Funds 42		
113	5912	Other Private Funds 43		
113	5913	Other Private Funds 44		

INCOME

CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
113	5914	Other Private Funds 45		
113	5915	Other Private Funds 46		
113	5916	Other Private Funds 47		
113	5917	Other Private Funds 48		
113	5918	Other Private Funds 49		
113	5919	Other Private Funds 50		
113	5920	Other Private Funds 51		
113	5921	Other Private Funds 52		
113	5922	Other Private Funds 53		
113	5923	Other Private Funds 54		
113	5924	Other Private Funds 55		
113	5925	Other Private Funds 56		
113	5926	Other Private Funds 57		
113	5927	Other Private Funds 58		
113	5928	Other Private Funds 59		
113	5929	Other Private Funds 60		
113	5930	Other Private Funds 61		
113	5931	Other Private Funds 62		
113	5932	Other Private Funds 63		
113	5933	Other Private Funds 64		
113	5934	Other Private Funds 65		
113	5935	Other Private Funds 66		
113	5936	Other Private Funds 67		
113	5937	Other Private Funds 68		
113	5938	Other Private Funds 69		
113	5939	Other Private Funds 70		
113	5940	Other Private Funds 71		
113	5941	Other Private Funds 72		
113	5942	Other Private Funds 73		
113	5943	Other Private Funds 74		

INCOME

CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
113	5944	Other Private Funds 75		
113	5945	Other Private Funds 76		
113	5946	Other Private Funds 77		
113	5947	Other Private Funds 78		
113	5948	Other Private Funds 79		
113	5949	Other Private Funds 80		
113	5950	Other Private Funds 81		
113	5951	Other Private Funds 82		
113	5952	Other Private Funds 83		
113	5953	Other Private Funds 84		
113	5954	Other Private Funds 85		
113	5955	Other Private Funds 86		
113	5956	Other Private Funds 87		
113	5957	Other Private Funds 88		
113	5958	Other Private Funds 89		
113	5959	Other Private Funds 90		
113	5960	Other Private Funds 91		
113	5961	Other Private Funds 92		
113	5962	Other Private Funds 93		
113	5963	Other Private Funds 94		
113	5964	Other Private Funds 95		
113	5965	Other Private Funds 96		
113	5966	Other Private Funds 97		
113	5967	Other Private Funds 98		
113	5968	Other Private Funds 99		
113	5969	Other Private Funds 100		
113	5970	Other Private Funds 101		
113	5971	Other Private Funds 102		
113	5972	Other Private Funds 103		
113	5973	Other Private Funds 104		

INCOME

CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
113	5974	Other Private Funds 105		
113	5975	Other Private Funds 106		
113	5976	Other Private Funds 107		
113	5977	Other Private Funds 108		
113	5978	Other Private Funds 109		
113	5979	Other Private Funds 110		
113	5980	Other Private Funds 111		
113	5981	Other Private Funds 112		
113	5982	Other Private Funds 113		
113	5983	Other Private Funds 114		
113	5984	Other Private Funds 115		
113	5985	Other Private Funds 116		
113	5986	Other Private Funds 117		
113	5987	Other Private Funds 118		
113	5988	Other Private Funds 119		
113	5989	Other Private Funds 120		

INCOME

CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
I15 Pupil Focused Extended School Funding and / or Grants			Pupil Focused Extended School Funding and / or Grants	
I15	5074	Pupil focused extended school grants -1 Standards fund grant	5074	Pupil Focused extended Schools funding and / or Grants
I15	5075	Pupil focused extended school grants -2 LSC grants		
I15	5076	Pupil focused extended school grants -3 Sure Start grants		
I15	5077	Pupil focused extended school grants -4 Other grants		
I15	5078	Pupil focused extended school grants -5		
I15	5079	Pupil focused extended school funding -6		
I15	5080	Pupil focused extended school funding -7		
I15	5081	Pupil focused extended school funding -8		
I15	5082	Pupil focused extended school funding -9		
I15	5083	Pupil focused extended school funding -10		
I16 Community Focused School Funding and / or Grants			Community Focused School Funding and / or Grants	
I16	5085	Community focused school grants -1	5085	Community Focused School Grants and Funding
I16	5086	Community focused school grants -2		
I16	5087	Community focused school grants -3		
I16	5088	Community focused school grants -4		
I16	5089	Community focused school grants -5		
I16	5090	Community focused school funding -6		
I16	5091	Community focused school funding -7		
I16	5092	Community focused school funding -8		
I16	5093	Community focused school funding -9		
I16	5094	Nursery Free School Meals Income		
I17 Community Focused School Facilities Income			Community Focused School Facilities Income	
I17	5155	Community focused school facilities income -1	5206	Community Focused Schools Facilities Income

INCOME

CFR Ref	Subjective Code	Current CFR code structure	Subjective Code	CFR code structure wef 1st April 2015
117	5156	Community focused school facilities income -2		
117	5157	Community focused school facilities income -3		
117	5158	Community focused school facilities income -4		
117	5159	Community focused school facilities income -5		
117	5160	Community focused school facilities income -6		
117	5161	Community focused school facilities income -7		
117	5162	Community focused school facilities income -8		
117	5163	Community focused school facilities income -9		
117	5164	Community focused school facilities income -10		
118		Additional Grant for Schools	Additional Grant for Schools	
118	9015	Additional Grant for Schools	9015	Additional Grant for Schools

CAPITAL

CFR Ref	Subjective Code	Current CFR code structure
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CI01	Capital Income	
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CI01	9601	Devolved Capital Allocation
CI01	9602	Seed Challenge Allocation
CI01	9603	Standards Fund for Capital
CI01	9604	Specialist School Capital Allocation
CI01	9605	Other Capital Allocations
CI01	9607	Devolved Capital Loan

CI03	Voluntary & Private Income	
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CI03	9608	Private Income contribution towards Seed Challenge Scheme
CI03	9609	Private Income contribution towards Specialist School Scheme
CI03	9610	Private Income contribution towards other Capital Schemes

CI04	Direct Revenue Financing	
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CI04	9611	Direct Revenue Financing towards Seed Challenge Scheme
CI04	9612	Direct Revenue Financing towards Specialist School Scheme
CI04	9613	Direct Revenue Financing towards other Capital Schemes

CE01	Acquisition of Land & Existing Buildings	
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CE01	9614	Acquisition of Land and Existing Buildings Project 1
CE01	9615	Acquisition of Land and Existing Buildings Project 2
CE01	9616	Acquisition of Land and Existing Buildings Project 3

Subjective Code	CFR code structure wef 1st April 2015
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Capital Income	
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9601	Devolved Capital Allocation
9605	Other Capital Allocations
9607	Approved Licensed Capital Deficit/Loan

Voluntary & Private Income	
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9610	Private Income contribution towards other Capital Schemes
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Direct Revenue Financing	
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9613	Direct Revenue Financing towards other Capital Schemes
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Acquisition of Land & Existing Buildings	
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CE01	9617	Acquisition of Land and Existing Buildings Project 4
CE01	9618	Acquisition of Land and Existing Buildings Project 5
CE01	9634	Acquisition of Land and Existing Buildings Project 6
CE01	9635	Acquisition of Land and Existing Buildings Project 7
CE01	9636	Acquisition of Land and Existing Buildings Project 8
CE01	9637	Acquisition of Land and Existing Buildings Project 9
CE01	9638	Acquisition of Land and Existing Buildings Project 10

9634	Acquisition of Land and Existing Buildings Project 1
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CE02 New Construction, Conversion & Renovation

CE02	9619	New Construction, Conversion and Renovation Project 1
CE02	9620	New Construction, Conversion and Renovation Project 2
CE02	9621	New Construction, Conversion and Renovation Project 3
CE02	9622	New Construction, Conversion and Renovation Project 4
CE02	9623	New Construction, Conversion and Renovation Project 5
CE02	9639	New Construction, Conversion and Renovation Project 6
CE02	9640	New Construction, Conversion and Renovation Project 7
CE02	9641	New Construction, Conversion and Renovation Project 8
CE02	9642	New Construction, Conversion and Renovation Project 9
CE02	9643	New Construction, Conversion and Renovation Project 10
CE02	9654	Capital Maintenance
CE02	9655	NYCC Capital Project

New Construction, Conversion & Renovation

9619	New Construction, Conversion and Renovation Project 1
9654	Capital Maintenance
9655	NYCC Capital Project

CE03 Vehicles, Plant, Equipment & Machinery

CE03	9624	Vehicles, Plant, Equipment & Machinery Project 1
CE03	9625	Vehicles, Plant, Equipment & Machinery Project 2
CE03	9626	Vehicles, Plant, Equipment & Machinery Project 3
CE03	9627	Vehicles, Plant, Equipment & Machinery Project 4
CE03	9628	Vehicles, Plant, Equipment & Machinery Project 5
CE03	9644	Vehicles, Plant, Equipment & Machinery Project 6

Vehicles, Plant, Equipment & Machinery

9624	Vehicles, Plant, Equipment & Machinery Project 1
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CE03	9645	Vehicles, Plant, Equipment & Machinery Project 7
CE03	9646	Vehicles, Plant, Equipment & Machinery Project 8
CE03	9647	Vehicles, Plant, Equipment & Machinery Project 9
CE03	9648	Vehicles, Plant, Equipment & Machinery Project 10

CE04	ICT
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CE04	9629	ICT Project 1
CE04	9630	ICT Project 2
CE04	9631	ICT Project 3
CE04	9632	ICT Project 4
CE04	9633	ICT Project 5
CE04	9649	ICT Project 6
CE04	9650	ICT Project 7
CE04	9651	ICT Project 8
CE04	9652	ICT Project 9
CE04	9653	ICT Project 10

ICT

9629	ICT Project 1
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BALANCES

CFR Ref	Subjective Code	Current CFR code structure
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BO1		Committed Revenue Balance
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BO1	9093	Committed Revenue Balance
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BO2		Uncommitted Revenue Balance
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BO2	9094	Uncommitted Revenue Balance
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BO3		Devolved Formula Capital Balance
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BO3	9095	Devolved Formula Capital Balance
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BO5		Other Capital Balances
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BO5	9097	Other Capital Balances
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BO6		Community Focused School Revenue Balances
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BO6	9098	Community Focused School Revenue Balances
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Subjective Code	CFR code structure wef 1st April 2015
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	Committed Revenue Balance
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9093	Committed Revenue Balance
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	Uncommitted Revenue Balance
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9094	Uncommitted Revenue Balance
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	Devolved Formula Capital Balance
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9095	Devolved Formula Capital Balance
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	Other Capital Balances
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9097	Other Capital Balances
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	Community Focused School Revenue Balances
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9098	Community Focused School Revenue Balances
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