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Guidance

# Consistent financial reporting framework: 2019 to 2020

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## 1. Introduction

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

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

Local authorities use the COLLECT blade to complete the CFR return. The COLLECT blade will be made available in early April 2019.

Governing bodies of maintained schools must provide the local authorities with a financial statement, presented in accordance with the approved headings and sub-headings set out in the Consistent Financial Reporting (England) Regulations 2012 (<http://www.legislation.gov.uk/ukSI/2012/674/made>) and in compliance with the established accounting practices of the local authority.

This includes:

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

This guidance provides the definitions for each CFR schedule approved heading code to assist

schools in mapping income and expenditure to the appropriate areas of the CFR framework.

The guidance is aimed at:

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

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

## **2. What's new for 2019 to 2020**

We are splitting line I08, income from facilities and services, into:

- I08A: income from lettings
- I08B: other income from facilities and services

This implements a government commitment made in the publication 'A connected society: a strategy for tackling loneliness' (<https://www.gov.uk/government/publications/a-connected-society-a-strategy-for-tackling-loneliness>) to collect separately data on which schools are making their premises available for use by outside groups.

We've also added the free schools meal supplementary grant under line I18: additional grants for schools.

## **3. Federated schools receiving a single budget share**

The School and Early Years Finance Regulations (England) allows for a local authority to allocate a single budget share to a governing body where there are two or more schools federated under section 24 of the Education Act 2002 (<http://www.legislation.gov.uk/ukpga/2002/32/section/24>).

Federated schools receiving a single budget share should report collectively in their CFR return. Each school will retain their own establishment number and so it is for the schools and local authority to agree which establishment number the federation will report against.

When submitting CFR returns for these schools, please inform us in the notes section which schools are in the federation and which establishment number they are reporting against.

Federated schools receiving separate budget shares should report separately in their CFR return.

## **4. Schools holding money on behalf of other schools**

There are instances where schools hold money on behalf of other schools as part of a hub or network to carry out projects. This can result in under or over reporting of expenditure items in the CFR return for individual schools within the hub or network. Local authorities should prorate the funding between the individual schools within the hub or network, in order to avoid this discrepancy in the CFR returns.

If the situation still arises, the local authority should net off the income and expenditure for schools in this position before they submit the CFR returns, ensuring that correct income, expenditure and balances are reported for each school. Please include in the notes section of the CFR returns information about the netting off, which schools this has affected, and how.

## 5. Income

### 5.1 I01: funds delegated by the local authority

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

#### Includes:

- the school's budget share, excluding any deduction for services to maintained schools formerly funded through the Education Services Grant (Part 7 of Schedule 2 to the School and Early Years Finance (England) (No 2) Regulations 2018) (<http://www.legislation.gov.uk/uksi/2018/1185/schedule/2/made>), but before any de-delegation for central school services (part 6 of Schedule 2 to the Regulations)
- any additional funding from the local authority that is not formally included in the school's delegated budget but is managed by the school, including any extra funding from the local authority'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
- funding for nursery pupils, eg 2, 3 and 4 year olds, including the early years pupil premium
- notional SEN budget included within budget share
- pre-16 place funding for special units and resourced provision in mainstream schools and special schools, pupil referral units and other maintained alternative provision settings with delegated budgets
- hospital place funding
- teachers pay grant
- teachers pension grant

#### 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
- funding for SEN or alternative provision services provided by the school on behalf of a local authority or other school (see I08)

## **5.2 I02: funding for sixth form students**

### **Includes:**

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

### **Excludes:**

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

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

Funding outside the school budget share.

### **Includes:**

- high needs top-up funding from any commissioner (home local authority, other local authority, or other school)
- any top-up funding (element 3) from any local authority for sixth-form students with high needs
- disability access fund (DAF)

### **Excludes:**

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

## **5.4 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 traveller pupils (see I13)
- any balances carried forward from previous years
- any amounts allocated within de-delegated budget share (I01)

**5.5 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
- early years pupil premium (see I01)

**5.6 I06: other government grants****Includes:**

- income from the National College for Teaching and Leadership
- the total of all development and other non-capital grants from government not included in the lines above
- Salix loans (such as specific funding from Salix for energy efficiency projects)
- year 7 catch-up premium
- School Direct salaried programme

**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

## 5.7 I07: other grants and payments received

### Includes:

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

### 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)

## 5.8 I08a: income from letting premises

### Includes:

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

## 5.9 I08b: other income from facilities and services

### Includes:

- income from meals provided to external customers including other schools
- income from assets such as the hire of equipment or other facilities
- all other income the school receives from facilities and services, such as income for consultancy, training courses and examination fees
- 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, such as musical instruments, classroom resources, commission on photographs, and so on
- income from non-catering vending machines
- income from a pupil-focused special facility

- income from the 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 the local authority 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 local authority or school

**Excludes:**

- payments received from other schools for which you have not provided a service (see I07)
- income from community-focused special facilities (see I17)
- high needs place funding (see I01)
- high needs top-up funding (see I03)
- any balances carried forward from previous years

**5.10 I09: income from catering****Includes:**

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

**Excludes:**

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

**5.11 I10: receipts from supply teacher insurance claims****Includes:**

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

**Excludes:**

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



## 5.12 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 teacher absence claims (see I10)
- any carry-forward balances from previous years

### Further information

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

## 5.13 I12: income from contributions to visits etc.

### Includes:

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

### Excludes:

- donations and voluntary funds (see I13)
- any balances carried forward from previous years

## 5.14 I13: donations and/or voluntary funds

Income recorded against this code has been paid into the main school budget during the financial year. It 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 school's 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 requested by the school for specific services) 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
- any balances available in trust funds or other private or non-public accounts
- any balances carried forward from previous years

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

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

**Excludes:**

- any charges for these activities should still be captured in income from facilities and services (see I08)
- any funding which is to be attributed to a community-focused activity (see I16)

**5.16 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 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 code I16.

**5.17 I17: community-focused school facilities income**

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

**Further information**

Schools can spend their delegated budget on community facilities. They may receive income from facilities or activities where they have directly employed someone or directly contracted a third party to facilitate a community-focused facility or activity rather than a pupil-focused one (for example, the facility or activity is primarily for the benefit of the wider community rather than their pupils). This income should be recorded under 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.

### **5.18 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 free school meal funding
- free school meal supplementary grant

#### **Excludes:**

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

## **6. Expenditure**

### **6.1 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 teachers' pensions.

#### **Includes:**

- teachers employed directly by the school including supernumerary or 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 (<http://www.legislation.gov.uk/ukpga/2002/32/contents>)
- expenditure on salaries and wages consisting of gross pay including allowances, maternity pay and the employer's contributions to National Insurance and teachers' pensions
- net off any teachers' maternity pay refunds here
- teaching and learning responsibilities (TLR)

#### **Excludes:**

- any teachers employed casually and directly eg supply teachers (see E02)
- any teacher not employed directly by the school such as agency staff (see E26 or E27)

### **6.2 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 (such as, paid via an agency or another third party), regardless of the period of cover (see E26 for agency supply teachers)

**6.3 E03: education support staff****Includes:**

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

## 6.4 E04: premises staff

### Includes:

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

### Excludes:

- premises staff not employed directly by the school. Where the cost is incurred as part of a service contract, these costs must be shown in the framework under that service heading, such as, cleaning under E14
- premises staff employed to manage and support the school's special facilities (see E07)

## 6.5 E05: administrative and clerical staff

### Includes:

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

### Excludes:

- administrative and clerical staff not employed directly by the school: where the cost is incurred as part of a service contract, these costs must be shown in the framework under that service heading, such as, clerking service under E28
- administrative and clerical staff employed to manage and support the school's special facilities (see E07)
- excludes IT teachers, even where they have responsibility for managing IT systems within the

school (see E01)

## **6.6 E06: catering staff**

### **Includes:**

- expenditure on salaries and wages of catering staff employed directly by the school, consisting of gross pay including allowances, maternity pay and the employer's contributions to National Insurance and superannuation:
- cashiers
- 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, such as, catering contract under E25
- meal time assistants (see E07)
- catering staff employed to manage and support the school's special facilities (see E07)

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

### **Includes:**

- expenditure on salaries and wages of other staff employed directly by the school, consisting of gross pay including 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, such as laundry assistants and night time social workers
- escorts (for example, 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, such as E28

## 6.8 E08: indirect employee expenses

### Includes:

- recruitment costs, such as 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)

### Further Information

Where the apprenticeship levy is charged to a school where the local authority employs the staff, it can either be spread across lines E01 to E07 if that is most convenient, or entered as a lump sum in E08.

## 6.9 E09: staff development and training

### Includes:

- development and training costs for all staff (directly and not directly employed) at the school, including apprentices
- cost of 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)

## 6.10 E10: supply teacher insurance

**Includes:**

- premiums paid to insurers for supply teacher cover
- sums de-delegated by the local authority 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)

**6.11 Further information**

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

**6.12 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 local authority for centrally managed schemes for non-teaching staff costs: supply cover (long-term sickness, maternity, trade union and public duties)

**Excludes:**

- insurance premiums paid to cover teaching absence for staff directly employed by the school (see E10)
- 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)

**6.13 E12: building maintenance and improvement**

This category is a specific service grouping.

**Includes:**



- charges by contractors for internal and external repair, maintenance and improvement 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 or 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, such as carpet and curtains

**Excludes:**

- cost of premises staff who are directly employed by the school (see E04)
- cost of improvements that is above the school / local authority 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 for capitalisation.

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

**6.14 E13: grounds maintenance and improvement**

This category is a specific service grouping.

**Includes:**

- maintenance and improvement on gardens and grounds, including car parking, play areas, 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.

### **6.15 E14: cleaning and caretaking**

This category is a specific service grouping.

#### **Includes:**

- supplies used in cleaning and caretaking
- cost of equipment such as floor polishers, vacuum cleaners and other hardware
- charges by contractors for providing a cleaning service
- charges by contractors for providing a caretaking service
- related professional and technical services

#### **Excludes:**

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

#### **Further information**

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.

### **6.16 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)

### **6.17 Further information**

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

### **6.18 E16: energy**

#### **Includes:**

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

#### **Excludes:**

- any costs arising from repairs or maintenance to energy supplies (see E12 or E13)

#### **Further information**

Energy may be a controllable expense within a school's budget and identified separately it can lead to better conservation, for both environmental and expense reasons.

### **6.19 E17: rates**

#### **Includes:**

- national non-domestic rates (NNDR) expenditure

#### **Further information**

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

### **6.20 E18: other occupation costs**

#### **Includes:**

- rents, lease or hire charges for premises
- refuse collection
- hygiene services, eg paper towels, toilet rolls, hand driers
- security patrols and services
- CCTV or 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, such as security services, covering all costs including supply of labour and maintenance, all costs should be included in this specific service grouping.

### **6.21 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 local authority (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 PIPS 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

### **6.22 E20: ICT learning resources**

#### **Includes:**

- educational software including site or other licences, hardware including keyboards, monitors, printers used for teaching purposes
- purchase, lease, hire or maintenance contracts of ICT used for teaching
- costs of broadband, ISDN, ADSL 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's important to look at this expenditure heading together with CE04 to get the full picture of hardware, software, supplies and peripherals that are purchased during the year.

**6.23 E21: examination fees****Includes:**

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

**Excludes:**

Primary schools wouldn't expect to see any expenditure in E21. However, if there are any administrative costs (such as 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.

**6.24 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, such as 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

**6.25 E23: other insurance premiums****Includes:**

- sums de-delegated by the local authority 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 local authority for contingencies (including support for schools in financial difficulties, new, closing, and amalgamating schools, and closing school deficits)

**Excludes:**

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

**Further information**

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

**6.26 E24: special facilities****Includes:**

- swimming pools and sports centres
- boarding provision
- rural studies and farm units
- payments by your school to another school for the benefit of pupils at the other school, for example by a partner school in a collaboration or cluster to other schools to promote release for training
- pupil inter-site travel, such as 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, such as 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.

**6.27 E25: catering supplies**

This category is a specific service grouping.

**Includes:**

- non-capital catering equipment
- provisions
- other supplies used in catering, such as cleaning materials, protective clothing
- purchase, rent, lease or hire of catering 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.

**6.28 E26: agency supply teaching staff**

**Includes:**

- cost paid to an agency for teaching staff that have been brought in to cover teacher absence.  
Includes: cover of any period and for all reasons including illness, absence for training, and any leave

**Excludes:**

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

**6.29 E27: bought-in professional services: curriculum****Includes:**

- professional services, consultancy and advice purchased from the local authority or a 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 for example further education colleges or other schools
- examination invigilators
- music teachers who are self employed
- peripatetic music teachers employed by the local authority
- support for minority ethnic pupils or underachieving groups, including sums de-delegated by the local authority
- behaviour support services, including sums de-delegated by the local authority
- library and museum services, including sums de-delegated by the local authority

**6.30 Excludes:**

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

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

- professional services, consultancy and advice to staff and governors purchased from the local authority or an external party relating to:
  - management
  - finance
  - legal
  - personnel
  - premises
- clerking service, if a clerk is not directly employed by the school



- free school meals (FSM) eligibility checking, including sums de-delegated by the local authority
- any security personnel employed to bank revenue funding

### **6.32 E28b: bought-in professional services: other (PFI)**

From 2018 to 2019 we are asking for payments from the school to the local authority for the cost of a private finance initiative (PFI) contract to be entered separately as E28b. The purpose of this is to collect data on the cost of PFI to individual maintained schools, in order to inform consideration of how PFI costs can best be funded through the national funding formula in future. We already collect this data from academies but not maintained schools.

These payments are likely to include the whole of any PFI factor that the school receives through the local authority's funding formula, but in many cases will also include a further contribution from the school's delegated budget.

#### **Excludes:**

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

### **6.33 E29: loan interest**

#### **Includes:**

- interest paid on overdrafts and other liabilities

#### **Excludes:**

- interest received (see I08)

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

#### **Includes:**

- all amounts transferred to C104 to be accumulated to fund capital works: this will also be recorded at C104: 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 contribution made by a voluntary aided school from revenue funding to the governors' liability for capital expenditure
- any repayment of principal on a capital loan from the local authority
- 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 C101 – C103)

**6.35 E31: community-focused school staff**

Expenditure on salaries and wages of staff employed directly by the school for community purposes, consisting of gross pay including allowances, 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 to 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 (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 and E32 (community-focused school staff or 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, such as 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 to E30.

**6.36 E32 Community-focused school costs****Includes:**

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

**Excludes:**

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

## 7. Capital income

### 7.1 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 local authority to fund specific capital schemes
- voluntary aided schools should record devolved formula capital (DFC) received even if the funds were sent to the diocese

**Excludes:**

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

### 7.2 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.

### **7.3 CI04: direct revenue financing**

#### **Includes:**

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

#### **Excludes:**

- school revenue balances not set aside for a capital project

## **8. Capital expenditure**

### **8.1 CE01: acquisition of land and existing buildings**

#### **Includes:**

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

#### **Excludes:**

- construction of new buildings (see CE02)

### **8.2 CE02: new construction, conversion and renovation**

#### **Includes:**

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

#### **Excludes:**

- cost of land and existing buildings (see CE01)
- costs for conversion and renovation under the school's de minimis threshold; this is revenue spending (see 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.

### **8.3 CE03: vehicles, plant, equipment and machinery**

#### **Includes:**

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

#### **Excludes:**

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

### **8.4 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 to E28)
- costs of training for staff in the use of ICT systems (see E09)
- leasing costs: schools are not allowed to enter finance leases and all operating lease costs are revenue

#### **Further information**

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

#### **Illustrative example:**

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

## **9. Balances**

### **9.1 B01: committed revenue balances**

#### **Includes:**

- committed cumulative balance of income, including any committed revenue balances carried over from previous years, less expenditure from revenue funding sources during the financial year and any clawback of committed balances during the year by the local authority

- any unspent voluntary income brought into the public accounts in the financial year for specific purposes
- any earmarked public funds in accordance with the terms of the local authority's scheme
- any unspent and committed pupil-focused extended school funding 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 uncommitted balances (see B02)
- any community-focused school balances (see B06)

**Further information**

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

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

**9.2 B02: uncommitted revenue balances****Includes:**

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

**Excludes:**

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

**9.3 B03: devolved formula capital (DFC) balance****Includes:**

- DFC including roll-over from previous years

**Excludes:**

- any other capital balances (see B05)

## **9.4 B05: other capital balances**

### **Includes:**

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

### **Excludes:**

- balances that appear in the framework in B01 to B03

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

### **Includes:**

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

### **Excludes:**

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

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

Sum of B01 and B02 from previous financial year.

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

Value of B06 from previous financial year.

### **OB03: opening capital balance**

Sum of B03 and B05 from previous financial year.