



Consistent Financial Reporting

Background To Consistent Financial Reporting

Benefits of Consistent Financial Reporting

The Consistent Financial Reporting Framework

4 Submitting Returns

 Framework Table

Appendix 1 – Subjective Ledger Code List

4 With this data the DfE will

- publish the data on the benchmarking site November each year
- pre populate Local Authorities Section Outturn statements
- allow Ofsted to pre populate forms for schools to check prior to an inspection

5 Framework Table

The list shows the DfE CFR framework. Full details of expenditure and income items to be included within the categories may be found at https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/444444/Consistent_Financial_Reporting_Framework_guidance.pdf

Income

- I01** Funds delegated by the Local Authority
- I02** Funding for travel for students
- I03** High needs top up funding
- I04** Funding for minority ethnic pupils
- I05** Pupil Premium
- I06** Other government grants
- I07** Other grants and payments
- I08** Income from facilities and services
- I09** Income from catering
- I10** Receipts from supply teacher insurance claims
- I11** Receipts from other insurance claims
- I12** Income from contributions to visits etc
- I13** Donations and or private funds
- I15** Pupil focussed extended school funding and or grants
- I16** Community focussed extended school funding and or grants
- I17** Community focussed extended school facilities income
- I18** Additional Grant for Schools

Expenditure

- E01** Teaching staff
- E02** Supply teaching staff
- E03** Education support staff
- E04** Premises staff
- E05** Administrative clerical staff
- E06** Catering staff
- E07** Cost of other staff
- E08** Indirect employee expenses
- E09** Staff Development and training

- E10** Supply teacher insurance
- E11** Staff related insurance
- E12** Building maintenance and improvement
- E13** Grounds maintenance and improvement
- E14** Cleaning and caretaking
- E15** Water sewerage
- E16** Energy
- E17** Rates
- E18** Other occupation costs
- E19** Learning resources not ICT equipment
- E20** ICT learning resources
- E21** Excess Fees
- E22** Administrative supply
- E23** Other insurance premiums
- E24** Special facilities
- E25** Catering supplies
- E26** Agency supply teaching staff
- E27** Bought in professional services curriculum
- E28** Bought in professional services other
- E29** Loan Interest
- E30** Direct Revenue Financing Revenue contributions to capital
- E31** Community focussed school staff
- E32** Community focussed school costs

Capital income

- CI01** Capital income
- CI03** Voluntary or Private income
- CI04** Direct revenue financing revenue contributions to capital

Capital expenditure

- CE01** Acquisition of land and existing buildings
- CE02** New construction conversion and renovation
- CE03** Vehicles plant equipment and machinery
- CE04** Information and communication technology ICT

Balances

- B01** Committed revenue balances
- B02** Uncommitted revenue balances
- B03** Devolved forula capital balance
- B05** Other capital balances
- B06** Community focused school revenue balances
- OB01** Opening pupil focused revenue balances
- OB02** Opening community focused revenue balance
- OB03** Opening capital balance