**APPENDIX 6a**

**CODINGS OVERVIEW**

In LB Hillingdon schools, three sets of coding frameworks exist to provide suitable reporting for schools, Local Authority, DfE and other government departments.

**Consistent Financial Reporting (CFR)** The CFRcoding system was introduced in April 2003 as a national coding framework for schools. Income and expenditure should be mapped into these nationally comparable categories to support financial reporting and national benchmarking.

National Benchmarking - Schools are familiar with the national benchmarking website [https://schools-financial-benchmarking.service.gov.uk](https://schools-financial-benchmarking.service.gov.uk/) which gives an insight into how schools compare financially with each other. Access to benchmarked data allows school managers to make better-informed decisions when deciding annual budgets, thus improving overall efficiency year on year. CFR also aims to facilitate networking between schools and encourage schools to look to each other for advice on best practice.

Government data on directly employed staff - The government uses CFR returns as source data for identifying directly employed public sector staff, including directly employed agency staff. There is an important distinction between remunerated/salaried pay and non-remunerated/salaried pay expenditure in the CFR framework. If a cost to the school arises from the direct employment of a person, these costs must be recorded separately. This relates to direct employment, not labour received as part of a wider service contract. This is important because national statistics on unemployment and Gross Domestic Product (GDP) require identification of expenditure on public sector employees. All employees’ related pay costs should be identified under CFR headings E01 to E07 and E31.

Curriculum and non-curriculum costs – There is a distinction between administration and curriculum costs associated with the running of schools. This can be an important area to benchmark in order to identify whether a school’s administrative support is similar to that of other schools, and, in the longer term, whether such differences have any effect on performance. However, it is not expected that school staff expend a lot of effort in breaking down small expense items such as a photocopying job into administrative and curriculum elements. Rough apportionments should suffice for material amounts and allocations to just one heading will suffice for small amounts. Schools should exercise judgement on items such as these, taking account of the relative costs and benefits.

Committed and non-committed balances – It is important to distinguish between balances that are committed i.e. where plans exist for spending and non-committed balances i.e. where balances are held without any plans for expenditure e.g. contingency.

Balances – At the end of each financial year, a CFR report is generated for electronic upload to the DfE. The report includes both opening and closing balances and there is the opportunity to apportion the revenue closing balance between committed **B01** (where plans exist for spending) and non-committed balances **B02** (where balances are held without any plans for expenditure for including contingency). Any remaining capital balances are apportioned between B03: Devolved Formula Capital balance and B05: Other capital balance. An unspent community - focused balance or a carried forward community – focused balance from a previous year is apportioned to B06: Community – focused school revenue balances.

Transparency - The Department of Education currently publishes all schools’ CFR data as part of the Government’s data transparency agenda.

**Ledger codes** – these are controlled by the Local Authority and link into both CFR and Cost Centre totals. They can give breakdowns within the other two coding frameworks for enabling detailed analysis of an income or expenditure area. The Local Authority stipulates which ledger codes should be set up and to which CFR code they should be mapped. LBH schools should not set up any ledger codes without reference to the Local Authority.

**Cost centres**  - are used by schools on a day to day basis for monitoring income and expenditure against budgets. Schools are free to adapt cost centres to suit their own needs.

**Appendix 6B**

**Coding Listing 2022-23**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Revenue Expenditure CFR Headings** | | **Ledger Code** | **Description** | **Code Type** | **Notes** |
| E01 | Teaching Staff | A001 | Teachers | ES | Directly employed staff only. Maternity refunds for teachers should be netted here |
|  |  | A002 | Teacher’s additional costs | ES | This is available for use only if the school wishes to separate additional costs |
| E02 | Supply Staff | A003 | Casual supply - (non-external agency) | ES | Directly employed teachers only - covering sickness, training, curriculum release and long term absences, non-external supply |
| E03 | Education Support Staff | A006 | Learning support assistant supply - (non-external agency) | ES | Directly employed casual staff only, who are covering sickness, training, curriculum release and long term absences, non-external agency. |
|  |  | A008 | Learning support assistant/welfare | ES | Directly employed staff only. |
|  |  | A009 | Foreign language assistants | ES | Directly employed staff only |
|  |  | A015 | Nursery nurse | ES | Directly employed staff only |
|  |  | A016 | Technicians | ES | Directly employed staff only |
|  |  | A018 | Education Support - overtime | ES | This is available for use only if the school wishes to separate overtime costs |
| E04 | Premises Staff | A031 | Cleaners | ES | Directly employed staff only |
|  |  | A032 | Schoolkeeper | ES | Directly employed staff only |
|  |  | A033 | Schoolkeeper overtime | ES | Directly employed staff only |
|  |  | A034 | Premises manager | ES | Directly employed staff only |
|  |  | A035 | Other premises staff | ES | Directly employed staff only - including grounds, maintenance and security staff |
| E05 | Admin/Clerical Staff | A007 | Admin./finance staff | ES | Directly employed staff only - including clerks to governing bodies and IT managers (if not teachers) |
|  |  | A019 | Admin./finance staff overtime | ES | This is available for use only if the school wishes to separate overtime costs |
| E06 | Catering Staff | A030 | Catering staff - direct costs | ES | Directly employed staff only including canteen cashiers and snack bar staff |
|  |  | A017 | Catering staff overtime - direct costs | ES | This is available for use only if the school wishes to separate overtime costs |
| **Revenue Expenditure CFR Headings** | | **Ledger Code** | **Description** | **Code Type** | **Notes** |
| E07 | Cost of Other Staff | A010 | Midday supervision | ES | Directly employed staff only |
|  |  | A011 | SMSA | ES | Directly employed staff only |
|  |  | A012 | Other staff | ES | All staff directly employed in provision of pupil focused special facilities and extended school provision. Also including escorts (for pupils with medical or special educational needs), liaison officers and medical staff, youth workers |
|  |  | A014 | Other staff overtime | ES | This is available for use only if the school wishes to separate overtime costs |
| E08 | Indirect Employee Expenses | A051 | Advertising appointments | EX | Recruitment advertising costs |
|  |  | A055 | Other employee costs | EX | Includes payroll charges such as childcare vouchers (costs & netting off) NQT loans, DBS & medical fees. (Payroll provider charges should be coded under E28.) |
|  |  | A056 | Apprenticeship Levy | EX | Cost of Apprenticeship Levy |
|  |  | A061 | Lump sum redundancy | EX |  |
|  |  | A062 | Other severance payments | EX |  |
|  |  | A154 | Council tax - staff | EX |  |
|  |  | A208 | Public transport reimbursed | EX |  |
|  |  | A211 | Car allowance | EX | Also can be used for car parking fees |
|  |  | A252 | Staff free meals / duty meals | EX |  |
|  |  | A303 | Telephone/other expenses - premises staff | EX | Includes telephone and energy paid as per employment contracts |
|  |  | A323 | Accommodation/subsistence-non curriculum | EX |  |
| E09 | Staff Development & Training | A070 | Staff training / catering staff training - food hygiene | EX | Cost of courses and resources for training and development |
| E10 | Supply Teacher Insurance | A059 | Sickness insurance premiums-Teaching staff | EX |  |
| E11 | Staff Related Insurance | A063 | Employee related insurances | EX | Cover for accident and liability, assault, fidelity guarantee, libel and slander |
|  |  | A060 | Sickness insurance premiums-Non teaching staff | EX |  |
| E12 | Building Maintenance & Improvement | A100 | Building repairs/maintenance | EX |  |
|  |  | A101 | Major repairs & alterations | EX | Not to be confused with capital projects |
| E13 | Grounds Maintenance & Improvement | A120 | Grounds | EX | Including maintenance and improvements for car parks, play area, sports fields and playground equipment |
| **Revenue Expenditure CFR Headings** | | **Ledger Code** | **Description** | **Code Type** | **Notes** |
| E14 | Cleaning & Caretaking | A170 | Contract cleaning | EX |  |
|  |  | A172 | Cleaning materials | EX |  |
|  |  | A173 | Cleaning equipment | EX |  |
|  |  | A174 | Other cleaning/caretaking | EX | Including caretaking contracts |
| E15 | Water & Sewerage | A160 | Water rates | EX | Water & sewage rates |
| E16 | Energy | A143 | Electricity | EX |  |
|  |  | A144 | Gas | EX |  |
|  |  | A145 | Other energy | EX |  |
| E17 | Rates | A157 | Rates | EX |  |
| E18 | Other Occupation Costs | A102 | Pest control | EX |  |
|  |  | A103 | Electrical testing & contracts | EX |  |
|  |  | A104 | Fire & security | EX | Includes security patrols, CCTV and burglar alarms maintenance contracts & fire-fighting equipment |
|  |  | A105 | Other Occupation costs | EX | Includes Health and Safety costs not covered by other ledger codes in E18 |
|  |  | A153 | Rent | EX | Includes rent, lease or hire charges for premises and landlord service charges |
|  |  | A164 | Refuse collection | EX |  |
|  |  | A262 | Laundry & hygiene contracts | EX | Includes paper towels, toilet rolls, hand driers |
| E19 | Learning Resources (not ICT) | A180 | Furniture classroom | EX |  |
|  |  | A209 | Pupils public transport | EX |  |
|  |  | A213 | Direct transport costs | EX | Including minibus fuel, tax (but not insurance see E23) |
|  |  | A215 | Contract transport | EX |  |
|  |  | A220 | Consumables – curriculum | EX | Includes achievement prizes for pupils, subscriptions, periodicals for teaching purposes |
|  |  | A221 | Books – curriculum | EX |  |
|  |  | A222 | Stationery - curriculum | EX |  |
|  |  | A223 | Photocopying & printing - curriculum | EX |  |
|  |  | A224 | Equipment - curriculum | EX | Includes servicing and repairs to curriculum equipment including musical instruments, AVA and PE equipment (but not ICT equipment), TV and curriculum license fees (not ICT) |
|  |  | A229 | Pupil Bursary Payments | EX |  |
| **Revenue Expenditure CFR Headings** | | **Ledger Code** | **Description** | **Code Type** | **Notes** |
| E19 | Learning Resources (not ICT) | A280 | Swimming lessons | EX | Swimming lessons only. For external sports instructors see E27 |
|  |  | A322 | Accommodation/subsistence-curriculum | EX |  |
|  |  | A325 | Trips, accommodation & entry fees | EX |  |
|  |  | A331 | School library service | EX |  |
|  |  | A336 | Alternative provision | EX | Payments to alternative provision services including pupil referral units (PRU), non-maintained special schools (NMSS), and independent schools. |
| E20 | ICT Learning Resources | A225 | Computer - curriculum | EX | Includes licences, software, hardware (if not a capital project i.e. above de minimus level), maintenance/engineering/system back up contracts and cost of broadband, ISDN, ASDL and other dedicated phone lines, Fischer Family Trust reporting system |
| E21 | Exam Fees | A290 | Examination fees | EX | Includes administrative costs such as external marking fees. **Not normally used by primary schools.** |
| E22 | Administrative Supplies | A171 | First aid and toiletries | EX |  |
|  |  | A181 | Furniture general | EX | Furniture not used for teaching purposes |
|  |  | A230 | Consumables - non curriculum | EX | Includes subscriptions and periodicals not for teaching purposes. Can include Governors expenses |
|  |  | A231 | Books - non curriculum | EX |  |
|  |  | A232 | Stationery - non curriculum | EX |  |
|  |  | A233 | Photocopying & printing - non curriculum | EX |  |
|  |  | A234 | Equipment - non curriculum | EX | Inc. Licences, maintenance contracts not for teaching purposes |
|  |  | A235 | Computer - non curriculum | EX | Computer software, hardware (if not a capital project), maintenance/engineering/system back up contracts, SIMS licence & support, HCSS links |
|  |  | A301 | Postage | EX |  |
|  |  | A302 | Telephone | EX | Includes IP telephony, not dedicated internet lines |
|  |  | A321 | Marketing expenses | EX | Includes parents reports and school brochures/marketing and advertising costs other than recruitment |
|  |  | A334 | Bank charges | EX | Including cashless payments/income charges |
| **Revenue Expenditure CFR Headings** | | **Ledger Code** | **Description** | **Code Type** | **Notes** |
| E23 | Other Insurance Premiums | A190 | Insurance non-employee related | EX |  |
|  |  | A217 | Transport insurance | EX |  |
| E24 | Special Facilities including pupil focused extended schools | A333 | Hub & Beacon Schools payments to other schools | EX | Payments to other schools for the benefit of their pupils |
|  | resources | A400 | Pupil Focused Ext School Resources | EX | Includes before and after school resources |
|  |  | A401 | Other Special Facility Costs | EX | Includes home to school transport, swimming pools and sports centres |
|  |  | A402 | Special Facility Indirect Staff Costs | EX |  |
|  |  | A403 | Special Facility Agency Staff | EX |  |
|  |  | A430 | Purchase of trading items for sale | EX |  |
| E25 | Catering Supplies | A250 | Miscellaneous catering costs | EX | Includes agency catering staff, marketing, professional services & recharges |
|  |  | A251 | School meal costs/contracts (food) | EX |  |
|  |  | A253 | Catering equipment | EX | Not if part of capital project |
|  |  | A254 | Cleaning & maintenance including deep clean | EX | Includes protective clothing / safety checks / repairs and maintenance of kitchen equipment |
| E26 | Agency Supply Teaching Staff | A004 | External agency teaching supply | EX | Agency teachers only - covering sickness, training, curriculum release and long term absences |
| E27 | Bought-in Professional Services - Curriculum | A324 | Professional fees - curriculum | EX | Includes consultancy including ICT, visiting speakers and lecturers courses purchased for pupils, self-employed or LA charged music teachers, exam invigilators and PE/sports instructors |
|  |  | A021 | External Agency curriculum support staff | EX | Ledger code can be linked to Education Support Cost centre, including agency Nursery Nurses and LSAs |
| E28**a** | Bought-in Professional Services –Other (except PFI) | A330 | Professional fees - non curriculum | EX | Includes consultancy and advice to staff and governors, management fees |
|  |  | A022 | External Agency non - curriculum support staff | EX | Ledger code can be linked to Admin Staff, Premises Cost centres etc. |
| E28b | Bought-in Professional Services –Other (PFI) | N/A | Professional fees in relation to Private Finance Initiative Schools | N/A | Not used by LB Hillingdon maintained schools |
| E29 | Loan Interest | A335 | Loan Interest | EX | Includes interest for Cash Advance Reprofile |
| E30 | Direct Revenue Financing (contribution to Capital) | A200 | Revenue contribution to capital project | EX |  |
| **Revenue Expenditure CFR Headings** | | **Ledger Code** | **Description** | **Code Type** | **Notes** |
| E31 | Community focused school Staff | C001 | Teaching staff costs - Community focused | ES | Care – net balance passes to B06 Community focused School revenue balance  )Direct teaching for services to pre-school children and adults |
|  |  | C008 | Other staff costs - Community focused | ES | ) |
| E32 | Community focused school costs | C051 | Recruitment costs - Community focused | EX | Care – net balance passes to B06 Community focused School revenue balance  ) For services to pre-school children and adults |
|  |  | C070 | Training - Community focused | EX | ) |
|  |  | C143 | Electricity - Community focused | EX | ) |
|  |  | C144 | Gas - Community focused | EX | ) |
|  |  | C145 | Transport - Community focused | EX | ) |
|  |  | C220 | Consumables - Community focused | EX | ) |
|  |  | C224 | Equipment - Community focused | EX | ) |
|  |  | C225 | Other - Community focused | EX | ) |

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| **Revenue Income CFR Headings** | | **Ledger Code** | **Description** | **Code Type** | **Notes** |
| I01 | Funds delegated by the LA | A991 | Delegated Budget | IN | Includes Early Years Single Formula Funding, Additional 15 hours Nursery Funding, Supplementary Grant, 2 Year Old Funding, Teacher Pay and Pension Grants and Early Years Pupil Premium |
| I02 | Funding for sixth form students | A992 | Sixth form funding | IN |  |
| I03 | SEN Funding | A993 | Delegated SEN Funding | IN | Includes ContrOCC payments and Disability Access Funding |
|  |  | A901 | SEN recoupment - Teachers | IN |  |
|  |  | A908 | SEN recoupment - Support staff | IN |  |
|  |  | A909 | Other SEN income | IN |  |
| I04 | Funding for minority ethnic pupils | A994 | Ethnic Minority Grant | IN | Any publicly-funded source intended to promote access and opportunity for minority ethnic pupils |
| I05 | Pupil Premium | A995 | Pupil Premium funding | IN | Including income from other councils. Does NOT include Early Years Pupil Premium which is I01 |
| I06 | Other government grants | A996 | Other Government Grants | IN | Includes the Senior mental health lead training grant, income from National College for Teaching and Leadership (NCTL) and School Direct salaried funding as well as school-centred initial teacher training (SCITT) income |
| I07 | Other Grants & Payments | A997 | Other Payments | IN | Includes recycling income  Includes payments received from other schools, e.g. from a partner school in a collaboration or cluster to meet supply cover costs to enable your school to participate in activities organised by the partner school primarily for the benefit of your own and other schools. |
|  |  | A900 | Milk subsidy grant | IN |  |
|  |  | A904 | Supply Teacher income | IN |  |
|  |  | A905 | Income from Hub & Beacon Schools | IN |  |
|  |  | A926 | Other Grant Income | IN | Includes lottery and EU grants  Funding accessed from LA Apprenticeship Levy account |
| **I08a** | Income for Lettings | A910  A911 | Lettings income – vatable  Lettings income – non-vatable | IN  IN |  |
| **Revenue Income CFR Headings** | | **Ledger Code** | **Description** | **Code Type** | **Notes** |
| **I08b** | Other Income from Facilities & | A870 | Sale of uniforms, materials & equipment | IN |  |
|  | Services | A873 | Photocopying Income | IN |  |
|  |  | A891 | Transport income | IN |  |
|  |  | A920 | Rent Income | IN |  |
|  |  | A925 | Tuition fees income | IN |  |
|  |  | A927 | Training teacher placement income | IN |  |
|  |  | A931 | Telephone income | IN |  |
|  |  | A948  A949 | Utility recharges  Photography commission | IN  IN |  |
|  |  | A952 | Examination fees income | IN |  |
|  |  | A953 | Other fees and charges | IN | Includes income from feed in tariffs (energy) |
|  |  | A954 | Income from meals provided to other schools | IN |  |
|  |  | A955 | Income from Before/After School & Holiday Club | IN |  |
|  |  | A956 | Income from consultancy | IN |  |
|  |  | A960 | Interest received | IN |  |
|  |  | A155-02 | Children’s Centre premises costs | IN |  |
| I09 | Income from Catering | A871 | Pupil meals income | IN |  |
|  |  | A872 | Staff meals income | IN |  |
|  |  | A874 | Other catering income | IN | Includes income for school milk provision |
| I10 | Receipts from Supply Teacher Insurance Claims | A903 | Receipts from teacher insurance claims | IN | Excluding refunds for maternity leave (see E01) |
| I11 | Receipts from Other Insurance Claims | A902  A950 | Receipts from non - teaching insurance claims  Receipts from other insurance claims | IN  IN | Please contact Schools Finance Team if this is for a capital item |
| I12 | Income from Contributions to Visits etc. | A963  A964  A951 | School trips income  Damage income  Nursery fee income | IN  IN  IN | Income from parents to cover damage caused by a pupil  Usually used with additional 15hrs provision |
| I13 | Donations and/or Private Funds | A860 | Donation income | IN | Includes income from sponsorship, foundation diocese or trust funds & fundraising activities to be used for educational benefits for students |
| I14 | Blank code |  | Not in use | IN |  |
| I15 | Pupil focused extended school funding | B926 | Pupil-focused extended school funding | IN |  |
| I16 | Community-focused school funding | C926 | Community-focused school funding | IN | Care – net balance passes to B06 Community focused School revenue balance |
| **Revenue Income CFR Headings** | | **Ledger Code** | **Description** | **Code Type** | **Notes** |
| I17 | Community-focused school facilities income | C870  C871 | Sale of Equipment  Catering income | IN  IN | Care – net balance passes to B06 Community focused School revenue balance |
|  |  | C873 | Photocopying Income | IN |  |
|  |  | C891 | Transport Income | IN |  |
|  |  | C910 | Lettings - vatable | IN |  |
|  |  | C911 | Lettings - non-vatable | IN |  |
|  |  | C920 | Rent Income | IN |  |
|  |  | C925 | Tuition Fees income | IN |  |
|  |  | C931 | Telephone income | IN |  |
|  |  | C948 | Utility recharges | IN |  |
|  |  | C952 | Examination fee income | IN |  |
|  |  | C953 | Other fees / charges | IN |  |
| I18a | Coronavirus Job Retention Scheme | A912 | Income from Coronavirus Job Retention Scheme | IN | Includes income from the Coronavirus Job Retention Scheme for staff who were furloughed |
| I18b | DfE Grants in relation to COVID-19 | A913 | Income from DfE to offset additional costs | IN | Income to cover costs associated with COVID-19 including testing and provision of FSM |
| I18c | COVID-19 catch-up grants | A914 | Income from COVID-19 catch-up package | IN | Income from the £1bn COVID-19 catch-up package and any other grants associated with COVID-19 such as Digital Education Platforms, Recovery Premium, Summer School, School-led Tutoring etc |
| I18d | Additional grant for schools | A918 | Income from other additional grants | IN | Includes Universal Infant Free School Meals Income and primary PE Sports Grant & FSM supplementary grant |
| **Capital Expenditure** | | **Ledger Code** | **Description** | **Code Type** | **Notes** |
| CE01 | Acquisition of Land & Existing Buildings | CP04 | Acquisition of land & existing buildings | EX |  |
| CE02 | New Construction, Conversion and Renovation | CP10  CP11 | Design costs  Supervision costs | EX  EX |  |
|  |  | CP12 | Contract building | EX |  |
| CE03 | Vehicles, Plant, Equipment & Machinery | CP70  CP71 | Acquisition/replacement of vehicles  Acquisition of equipment | EX  EX |  |
| CE04 | Information and Communication Technology | CP73 | Acquisition of computer hardware & software | EX |  |
| **Capital Income** | | **Ledger Code** | **Description** | **Code Type** | **Notes** |
| CI01 | Capital Income | CP90 | Devolved Formula Capital Income | IN |  |
|  |  | CP92 | Other Capital Income including extended schools capital income | IN |  |
| CI03 | Private Income (contrib.to Capital) | Y690 | Private Income for capital project | IN |  |
| CI04 | Direct Revenue Financing (contrib.to Capital) | Y680 | Revenue Income for capital project | IN |  |