

Consistent financial reporting framework 2025 to 2026

Expenditure

This section provides information on expenditure for schools.

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/peripatetic teachers on short-term contracts
- relates to all contracted full-time and part-time teachers paid within the scope of the Education Act 2002
- expenditure on salaries and wages consisting of gross pay including allowances, maternity pay and the employer's contributions to National Insurance and teachers' pensions
- net off any teachers' maternity pay refunds here
- teaching and learning responsibilities (TLR)

Excludes:

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

E02: Supply teaching staff

Relates to all supply teachers paid within the scope of the Education Act 2002.

Includes salaries and wages for supply teaching staff employed directly by the school that are covering teaching staff absence for:

- curriculum release
- long-term absence
- sickness absence
- training absence
- expenditure on salaries and wages consisting of gross pay including allowances, maternity pay and the employer's contributions to National Insurance and superannuation

Excludes:

- supply teachers not employed directly by the school (such as, paid via an agency or another third party), regardless of the period of cover (see E26 for agency supply teachers)

E03: Education support staff

Includes expenditure on salaries and wages of permanent support staff employed directly by the school in support of students' learning, consisting of gross pay including allowances, maternity pay and the employer's contributions to National Insurance and superannuation for:

- childcare staff
- teaching assistants/learning support assistants
- examination invigilators and examination officers
- foreign language assistants
- librarians
- nursery assistants
- pianists
- residential childcare officers at a residential special school
- supply education support staff employed directly by the school
- 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)

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 for:

- 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)

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 for:

- 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 E28A
- 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)

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 for:

- 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
- mealtime assistants (see E07)
- catering staff employed to manage and support the school's special facilities (see E07)

E07: Cost of other staff

Includes expenditure on salaries and wages of other staff employed directly by the school, consisting of gross pay including bonus and allowances, maternity pay and the employer's contributions to National Insurance and superannuation for:

- 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 E28A

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 E28A)

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

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)
- IT consultancy (see E20G)

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 (see E11)
- vehicle insurance (see E23)
- accident and public liability insurance for persons not employed directly by the school (see E23)
- school trip insurance (see E23)
- premises related insurance (see E23)
- non-teaching cover supervisors (see E11)

Further information

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.

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)

If the school is a member of the risk protection arrangement, the whole of the membership payment should be entered at E23.

E12: Building maintenance and improvement

This category is a specific service grouping.

Includes:

- charges by contractors for internal and external repair, maintenance and improvement to buildings and fixed plant, including costs of labour and materials
- related professional and technical services, including labour costs where supplied as part of the contract/service
- costs of materials and equipment used by directly employed staff for internal and external repair, maintenance and improvement to buildings and fixed plant
- fixtures and fittings, such as carpet and curtains

Excludes:

- cost of premises staff who are directly employed by the school (see E04)
- any leases that are classed as capital
- 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

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

E13: Grounds maintenance and improvement

This category is a specific service grouping.

Includes:

- maintenance and improvement on gardens and grounds, including car parking, play areas, playground equipment, sports fields and pitches on the school campus
- related professional and technical services, including labour costs where supplied as part of the contract/service

Excludes:

- cost of staff where they are directly employed by the school (see E04)
- cost of improvements that is above the de minimis level (see CE01 or CE02)
- cost of maintenance and improvement of special facilities or community-focused facilities (see E24 and E32)
- any leases that are classed as capital

Further information

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

E14: Cleaning and Caretaking

This category is a specific service grouping.

Includes:

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

Excludes:

- cost of staff where they are directly employed by the school (see E04)
- any leases that are classed as capital

Further information

If the school has a contract for cleaning, covering all costs including supply of labour, cleaning solutions and materials, all costs should be included in this specific service grouping.

If the school directly employs cleaning and/or caretaking staff, the costs of equipment, cleaning solutions and materials should be included in this specific service grouping and staff costs shown in E04.

For comparative purposes, benchmarking might involve comparing similar schools where the services are wholly contracted out or provided in house and comparing costs under E04 with E14 to help identify the relative costs of contracting out versus in-house provision.

E15: Water and Sewerage

Includes:

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

Excludes:

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

Further information

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

E16: Energy

Includes:

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

Excludes:

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

Further information

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

E17: Rates

Includes:

- national non-domestic rates expenditure (NNDR)

Further information

This is separate from other occupation costs because it is imposed and therefore not a controllable expense. Unlike the items in E18, where there will be some element of control, it is a difficult area to benchmark. The school's NNDR charge should be entered here regardless of whether it is actually paid by the school, the local authority or DfE.

E18: Other occupation costs

Includes:

- rents, lease or hire charges for premises
- refuse collection
- hygiene services, such as, paper towels, toilet rolls, hand driers
- security patrols and services
- CCTV/burglar alarm maintenance contracts
- landlord's service charges
- health and safety costs, including fire-fighting equipment
- electrical testing and pest control

Excludes:

- cost of staff where they are directly employed by the school (see E04 and E07)
- emptying the septic tanks (see E15)
- any leases that are classed as capital

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.

E19: Learning resources

Includes:

- achievement gifts and prizes awarded to pupils
- books (library and textbooks)
- charges for the school library
- classroom and learning equipment (excluding information and communication technology (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 (PRUs), non-maintained special schools (NMSS), and independent schools
- primary school positive intervention programme (PIP) examination costs
- payments made to students in receipt of the 16 to 19 Bursary Fund

Excludes:

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

E20: ICT learning resources

This category has been split into sub-categories. ICT expenditure that is over the de minimis level, and therefore capitalised, should be shown in CE04. The new revenue sub-categories are:

E20A: Connectivity

Includes:

- main and backup broadband lines, wireless networks, network switches, network cables
- telephony, ISDN, ADSL or other dedicated phone lines
- any leasing costs associated with connectivity and telephony that are below the threshold for capitalisation
- safety and security features, such as cyber security and filtering and monitoring, if bundled with connectivity services

Excludes:

- connectivity expenditure where costs are capitalised such as installation costs or where phones are not leased (see CE04A)
- mobile phones, including hardware and contracts
- any leases that are classed as capital

E20B: Onsite servers

Includes:

- purchased or leased onsite physical servers present in the school where these are not capitalised
- onsite servers that support cloud-based storage

Excludes:

- cloud-based storage where the school does not have a physical onsite server
- energy costs associated with onsite servers
- expenditure on onsite servers where costs are capitalised
- repair and maintenance costs (see E20G)
- any leases that are classed as capital

E20C: IT learning resources

Includes:

- curriculum software to support teaching and learning such as apps and lesson planning tools
- subscriptions and licences associated with educational software and websites
- digital learning platforms
- e-books

Excludes:

- resources that are used specifically for administration purposes such as management information systems, safeguarding systems, data storage (see E20D)
- laptop, desktops and tablets, including associated licences (see E20E)
- other hardware such as audio-visual screens, printers and keyboards (see E20F)
- any leases that are classed as capital

Where a resource is used for learning and administration purposes, and where costs are material, costs or estimates of the split should be coded separately at the time of purchase.

E20D: Administration software and systems

Includes:

- administration and management software such as management information systems (MIS), safeguarding, finance, cashless catering, building management and payment portals
- operating systems and device licences, unless bundled into the cost of laptops, desktops and tablets (see E20E)
- IT hosting, including cloud and data storage
- cybersecurity, filtering and monitoring if not part of any connectivity services

Excludes:

- connectivity such as broadband and telephony (see E20A)
- IT learning resources (see E20C)
- hardware
- inhouse or third-party IT support
- any leases that are classed as capital

Where a resource is used for learning and administration purposes, and where costs are material, costs or estimates of the split should be coded separately at the time of purchase.

E20E: Laptops, desktops and tablets

Includes:

- laptops, desktops and tablets purchased or leased by the school used for teaching, learning and administration, where these are not classed as capital
- peripherals such as keyboards, mice and display screens if bundled into the cost of the devices
- operating systems and licences if bundled into the cost of devices
- device management tools

Excludes

- bring your own device (BYOD) schemes where pupils and or staff are required to bring their own devices such as laptops or tablets
- peripherals that are not bundled into the cost of the devices
- any other hardware (see E20F)
- expenditure where device costs are capitalised (see CE04)
- IT support unless bundled into the purchase or hire of the devices
- any leases that are classed as capital

E20F: Other hardware

Includes:

- hardware such as printers and consumables, audio-visual display screens, projectors and CCTV
- peripherals such as keyboards and mice where they are not bundled into laptop, desktop, and tablet costs (see E20E)
- purchase or hire of any hardware where not capitalised

Excludes:

- laptops, desktops, and tablets (see E20E)
- onsite servers (see E20B)
- software unless bundled as part of the cost of the hardware
- expenditure where costs are capitalised (see CE04)
- any leases that are classed as capital

E20G: IT support

Includes:

- third-party IT support contracts
- maintenance and repair of technology provided by third parties
- IT related consultancy
- estimated costs of IT support if these are bundled into other services

Excludes:

- In-house IT support such as a network or IT manager. This will be included in staff costs

E21: Examination fees

Includes:

- the costs of test and examination entry fees and any accreditation costs related to pupils. This includes GCSEs, A/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, such as the test papers themselves, should be recorded under E19

E22: Administrative supplies

Includes:

- administrative stationery
- administrative printing
- administrative reprographics
- postage
- bank charges
- advertising (but not for recruitment - see E08)
- telephone charges (not dedicated internet lines - see E20A)
- medical and domestic supplies
- purchase, hire, lease and maintenance of furniture and equipment not used for teaching purposes, where these are not capitalised
- 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)
- dedicated internet lines (see E20A)
- purchase, hire or maintenance contracts of ICT or other equipment not to be used for teaching purposes (see E20D)
- material costs directly attributable to another specific service grouping
- any leases classed as capital

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/amalgamating schools, closing school deficits)
- payment for membership of the risk protection arrangement, whether this is done through de-delegation or through a negative factor in the local formula

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.

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.

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, where these are not classed as capital
- 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)
- any leases classed as capital

Further information

If the school has a contract for catering, all costs, including supply of labour, food and beverages are to be included in this grouping.

If the school directly employs catering staff, the cost of supplies should be included in this service grouping and staff costs shown in E06.

E26: Agency supply teaching staff

Includes:

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

Excludes:

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

E27: Bought-in professional services - curriculum

Includes:

- costs paid to an agency for staff other than teachers who have been brought in to cover absence.
- professional services, consultancy and advice purchased from the local authority or a third party in support of 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 ethnic minority 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

Excludes:

- cost of staff where they are directly employed by the school (see E01 to E03)
- cost of agency supply staff (see E26)
- ICT consultancy services for the curriculum (see E20G)
- consultancy and advice for administration (see E28)

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

E28B: Bought-in professional services – other (PFI)

From 2018 to 2019 we have asked for payments from the school to the local authority for the cost of a private finance initiative (PFI) contract to be entered separately in E28B. The purpose of this is to collect data on the cost of PFI to individual maintained schools, to inform consideration of how PFI costs can best be funded through the national funding formula in future. We already collected 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.

Schools that are not part of a PFI contract will not have anything to enter in this line.

Excludes:

- cost of staff where they are directly employed by the school (see E04 – E07)
- consultancy and advice for curriculum (see E27)
- energy costs paid under a PFI contract, which should be entered at E16
- facilities management provided via a PFI contract, which should be entered at E14
- catering provided via a PFI contract, which should be entered at E25

E29: Loan interest

Includes:

- interest paid on overdrafts and other liabilities

Excludes:

- interest received (see I08)

E30: Direct revenue financing (revenue contributions to capital)

Includes:

- all amounts transferred to CI04 to fund capital works: this will also be recorded at CI04 – may include receipts from insurance claims or claims under the risk protection arrangement for capital losses received into income under I11. Funding from a school's general income should be transferred only when the capital expenditure takes place
- 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
- any amount spent on leases which are classed as capital
- maintained schools may not enter into loan agreements with other bodies – no maintained school may borrow money (including contracting to a financial lease), other than from their local authority, when a loan scheme exists, without the permission of the Secretary of State

Excludes:

- funds specifically provided for capital purposes (see CI01 – CI03)
- any transfer that is not matched by capital expenditure and therefore increases capital balances

E31: Community-focused school staff

Expenditure on salaries and wages of staff employed directly by the school for community purposes, consisting of gross pay including allowances, maternity pay and the employer's contributions to National Insurance and superannuation.

Includes:

- cost of all staff employed directly by the school for community-focused activities
- adult education tutors, where the school manages an adult education programme

Excludes:

- cost of school staff who are not employed directly by the school for community-focused activities (see E01 – E07)

Further information

Schools can spend their delegated budget on community facilities and may receive other sources of funding to be attributed to community-focused activities.

A school would only incur costs in E31 if they directly employ staff to facilitate a community-focused facility or activity (that is, one that is primarily for the benefit of the wider community rather than their pupils), or if the school directly contracted a third party to facilitate the facility or activity.

Example:

If the school directly employs or contracts a pottery teacher to run a class for pensioners, the income would be shown in I17 (community-focused school income) and the expenditure in E31/E32 (community-focused school staff/costs). However, if a pottery teacher came to the school and asked if they could run a pottery class for pensioners independently of the school, the school could agree to let out its art room to the individual in the same way it could let out any part of its premises, such as for a wedding reception, and the income would be recorded in I08. The school would need to ensure that the letting rate covered all occupation costs (including utilities and insurance) and would code these as normal under E01 to E30.

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 because 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.