

KB0056802

Consistent Financial Reporting (CFR) 2024/2025

.

📅 20d ago • 👁 253 Views

We strongly recommend that this article is read in conjunction with advice being provided by Local Authorities. The reason is that we are modifying the CFR functionality in the FMS6 Spring 2025 release but guidance on New or Remapping existing ledger codes must be provided from your Local Authority.

The Department of Education (DfE) have provided additional information regarding the changes to Consistent Financial Reporting (CFR) 2024/2025. This article summarises the changes for:-

- **Section 1** **Removal of 2 Income CFR Headings.**
- **Section 2** **Addition of 7 Expenditure Headings.**
- **Section 3** **Addition of 5 Capital Expenditure Headings.**
- **Section 4** **Upgrade to Spring 2025 and existing ledger code mappings.**
- **Section 5** **Revised validation for E17 Rates.**

Section 1 – Removal of 2 Income CFR Headings.

The following 2024/2025 CFR Income Headings have been removed.

I18A: Coronavirus Job Retention Scheme.

This heading was used for income from the COVID-19 Job Retention Scheme for staff who were furloughed by the school. This scheme no longer exists.

I18B: DfE grant scheme for exceptional costs due to COVID-19.

This heading was used income from any grants provided in relation to COVID-19. No such grants currently exist.

Section 2 – Addition of 7 NEW Expenditure CFR Headings.

E20 : ICT learning resources.

The CFR Heading E20: ICT learning resources has been removed and 7 NEW Headings introduced. ICT expenditure that is over the de minimis level and therefore capitalised should be shown in CE04: Information and communication technology. The new CFR Headings are:

E20A: Connectivity.

E20B: Onsite servers.

E20C: IT learning resources.

E20D: Administration software and systems.

E20E: Laptops, desktops and tablets.

E20F: Other hardware.

E20G: IT support.

Guidance on the ledger code mappings should be provided by your Local Authority based on the guidance provided within the DfE document.

Section 3 – Addition of 5 NEW Capital Expenditure CFR Headings.

CE04 : Information and communication technology.

The CFR Heading CE04: ICT learning resources has been removed and 5 NEW Headings introduced. The NEW Headings will collect additional information about ICT expenditure that has been capitalised. The NEW CFR Headings are:

CE04A: Connectivity.

CE04B: Onsite servers.

CE04C: Administration software and systems.

CE04D: Laptops, desktops, and tablets.

CE04E: Other hardware.

Guidance on the ledger code mappings should be provided by your Local Authority based on the guidance provided within the DfE document.

Section 4 – Spring 2025 upgrade and existing ledger mappings.

4.1 Mapped ledger code associated with 2024/2025 CFR Headings being removed.

During the Spring 2025 upgrade, all mapped ledger codes to the previous 2023/2024 CFR Headings I18a, I18b, E20 and CE04 will be unmapped and will appear on the Tools | General Ledger Setup | Tab 8. CFR Mappings | Validation Report – All Ledger Codes Not Mapped.

4.2 Mapping of ledger codes to NEW 2024/2025 CFR Headings.

Advice from your Local Authority should be used for the ledger codes mappings to the NEW CFR Headings detailed above for E20A, E20B, E20C, E20D, E20E, E20F, E20G, CE04A, CE04B, CE04C, CE04D and CE04E.

The ledger code mappings can be completed by:

- i. Manually mapping the ledger codes via Tools | General Ledger Setup | Tab 8. CFR Mappings.
- ii. Import a CFR Mapping File via Tools | General Ledger Setup | Tab 8. CFR Mappings - Import.

Notes

1. The ledger code mappings can be viewed via Tools | General Ledger Setup | Tab 8. CFR Mappings – Validation Report.
2. The ledger code mappings for the 2023/2024 CFR Headings for I18a, I18b, E20 and CE04 will remain unchanged.

Section 5 – Revised validation rule for E17 Rates.

The validation rules have been revised for 2024/2025, where a zero value will now generate a Query requiring an explanation to be provided.

If you have any questions relating to this article, please email support@educationsoftwaresolutions.co.uk, with CFR 2024/2025 as the subject.

[Copy Permalink](#)