

	Category	Nominal Code	Nominal Title	Account Code	Purchase Order Required (Yes / No)
Income	GAG Funding Pupil Lead Includes: <ul style="list-style-type: none"> School budget share (excl. rates) Table A(i) of the Academy general annual grant (GAG) allocation statement (nominal 1000) School budget share (excl. rates) Table A(ii) Sparsity of the Academy general annual grant (GAG) allocation statement (nominal 1008) School budget share (excl. rates) Table A(iii) Lump Sum of the Academy general annual grant (GAG) allocation statement (nominal 1008) Notional SEN budget included within budget share Minimum Funding Guarantee Table B of the Academy general annual grant (GAG) allocation statement (nominal 1007) ESG protection Table C of the Academy general annual grant (GAG) allocation statement (nominal 1001) Post-opening grant (start-up grant) Table D of the Academy general annual grant (GAG) allocation statement (nominal 1083) High Needs Allocation Table E of the Academy general annual grant (GAG) allocation statement (nominal 1002) 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 (nominal 1002) Excludes: <ul style="list-style-type: none"> PE Grant funding (nominal 1051) Pupil Premium funding (nominal 1081 and 1104) High Needs Top-up Funding outside the budget share (nominal 1095) Funding for SEN or alternative provision services (nominal 1095) 	1000	GAG Funding Pupil Lead	SCH001	No
		1001	Educational Services Grant	SCH001	No
		1002	High Needs Funding	SEN001	No
		1007	Minimum Funding Guarantee	SCH001	No
		1008	Lump Sum Funding	SCH001	No
		1083	Start Up Grant (A)	PJT***	No
		1084	Start Up Grant (B)	PJT***	No
	Insurance Premiums Includes: <ul style="list-style-type: none"> RPA Insurance cover cost (nominal 1006) Excludes: <ul style="list-style-type: none"> Insurance for staff absence cover (nominal 2902) Insurance (nominal 3403) 	1006	RPA Contribution	SCH001	No
	ESFA Grants Includes: <ul style="list-style-type: none"> Infant Class Size funding (nominal 1004) Universal Infant Free School Meal funding (nominal 1005) Primary PE and Sports Grant (nominal 1051) Pupil Premium Grant excl. Early Years pupil premium (nominal 1081) Business Rates - 20% rebate (nominal 1087) Income from the National College for Teaching and Leadership (nominal 1087) Yr7 Numeracy and Literacy Catchup (nominal 1126) Excludes: <ul style="list-style-type: none"> Early years pupil premium (nominal 1104) 	1004	Infant Class Size Funding	SCH001	No
		1005	Free School Meal Funding	CAT001	No
		1051	PE Grant	PEG001	No
		1081	Pupil Premium	PPR001	No
		1087	Other ESFA Grants	SCH001	No
		1126	Yr7 Numeracy and Literacy Catchup	SCH001	No
	Other Local Authority Funding Includes: <ul style="list-style-type: none"> School Improvement funding (nominal 1052) Any other grant received directly from a Local Authority (nominal 1097) Any School to School support income (nominal 1170) 	1052	School Improvement	SCH001	No
		1097	Other LA Grants	SCH001	No
		1170	School to School Support	STS001	No
	High Needs Top-up Funding Includes: <ul style="list-style-type: none"> High needs top-up funding (from any commissioner – local authority or other school) (nominal 1095) Any top-up funding (Element 3) from any local authority (nominal 1095) 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 (nominal 1095) Disability Access Fund (DAF) (nominal 1095) Excludes: <ul style="list-style-type: none"> Notional SEN budget within the school's budget share (nominal 1000) Place funding to a special unit or resourced provision, to a special school, or to a pupil referral unit – this forms part or all of the school budget share (nominal 1002) 	1095	SEN	SEN001	No
	Nursery / Pre-school Funding Includes: <ul style="list-style-type: none"> Funding from the Local Authority for nursery pupils, i.e. 2, 3 and 4 year olds, including the early years pupil premium (nominal 1104) Any top-up income from parents for non-funded nursery hours (nominal 1104) Excludes: <ul style="list-style-type: none"> Any Pupil Premium funding other than early years pupil premium (nominal 1081) 	1104	Nursery / Preschool	NUR001	No

	Category	Nominal Code	Nominal Title	Account Code	Purchase Order Required (Yes / No)
Income	<u>Income from Facilities and Services</u> Includes: <ul style="list-style-type: none"> Income from Breakfast Club (nominal 1101) Income from After School Club (nominal 1102) Funds inherited on conversion (nominal 1103) Income from assets such as the hire of premises, equipment or other facilities (nominal 1105) Parental contributions for transport to and from school, at the beginning and end of the school day (nominal 1106) All other income the school receives from facilities and services, such as income for consultancy, training courses and examination fees (nominal 1108) Payments to the school for damage done by pupils (nominal 1108) Income from universities for student/teacher placements (nominal 1108) Income from the re-sale of items to pupils, such as musical instruments / lessons (nominal 1109) Income from the re-sale of items to pupils, such as classroom resources (nominal 1127) Income from sale of school uniforms, materials, private phone calls, photocopying, publications, books etc. (nominal 1140) 	1101	Breakfast Club	BRE001	No
		1102	After School Club	ASC001	No
		1103	Funds Inherited on Conversion	SCH001	No
		1105	Lettings and Room Hire	SCH001	No
		1106	Transport Income	SCH001	No
		1108	Sales of Other Goods and Services	SCH001	No
		1109	Music Services	SCH001	No
		1127	Department / Subject Income	<i>Capitation Account Code</i>	No
		1140	School Uniform Income	SCH001	No
	<u>Income from Catering</u> Includes: <ul style="list-style-type: none"> Income from catering, school milk provision and catering vending machines (nominal 1112) Milk subsidy (nominal 1112) 	1112	Catering Income	CAT001	No
	<u>Income from Contributions to Visits etc</u> Includes: <ul style="list-style-type: none"> Income from parental contributions requested by the school for services, such as educational visits, field trips, boarding fees (nominal 1114) Excludes: <ul style="list-style-type: none"> Donations and voluntary funds (nominal 1100) 	1114	Trip Income	TRP001	No
	<u>Other Grants and Payments Received</u> Includes: <ul style="list-style-type: none"> Any income for training (nominal 1116) Payments received from other schools, for example from a partner school in a collaboration or cluster for the benefit of your own and other schools (nominal 1160) Big Lottery Fund or lottery grants (nominal 1165) Income from energy/feed in tariffs (nominal 1165) Excludes: <ul style="list-style-type: none"> Refunds or rebates from over charge or over payment, should be credited against original expense account 	1116	Training Course Income	CPD001	No
		1150	Sponsor Income	SCH001	No
		1160	School Direct	SDW001	No
		1165	Other Grants	SCH001	No
<u>Donations and/or Voluntary Funds</u> Includes: <ul style="list-style-type: none"> Income from fund-raising activities Any contributions from parents (not requested by the school for specific services) used to provide educational benefits for students Income from foundation or trust funds during the year to support educational needs at the school Business sponsorship 	1100	Donations and / or Voluntary Funds	SFD001	No	
<u>Staff Consultancy / Recharges</u> Includes: <ul style="list-style-type: none"> Any internal recharge of staff costs to another school (nominal 1115) Receipts from staff absence insurance schemes (including those offered by a local authority) to cover the cost of supply (nominal 1115) Excludes: <ul style="list-style-type: none"> Insurance receipts for any other claim, for example building, contents and public liability 	1115	Staff Consultancy / Recharges	SCH001	No	
<u>Bank Interest</u> Includes: <ul style="list-style-type: none"> Bank Interest received from investment of surplus funds (nominal 1200) 	1200	Bank Interest	SCH001	No	

	Category	Nominal Code	Nominal Title	Account Code	Purchase Order Required (Yes / No)
Expenditure (Teaching and Learning Staff Costs)	<p>Teaching Staff and Supply Teaching Staff</p> <p>Relates to all contracted full-time and part-time teachers and covers the salaries and wages consisting of gross pay including allowances, maternity pay and the employer's contributions to National Insurance and teachers' pensions together with Teaching and Learning Responsibilities (TLR)</p> <p>Includes:</p> <ul style="list-style-type: none"> Staff members on the Leadership scale employed directly by the school paid within the scope of the Education Act 2002 (nominal range 2000 to 2053, excl. 2001) Teachers employed directly by the school paid within the scope of the Education Act 2002 (nominal range 2000 to 2053, excl. 2001) Supply teachers employed directly by the school that are covering teaching staff absence paid within the scope of the Education Act 2002 (nominal 2001) <p>Excludes:</p> <ul style="list-style-type: none"> Any teacher not employed directly by the school, such as agency staff (nominal 2900) Any teacher working at the school but employed directly by another Ebor school (nominal 2901) 	2000	Teachers - Normal Pay		
		2001	Teachers - Supply Teacher Pay		
		2002	Teachers - Holiday Pay		
		2003	Teachers - ET Teachers Pension ER		
		2004	Teachers - Childcare Vouchers		
		2005	Teachers - Employers NI		
		2006	Teachers - Living Wage		
		2007	Teachers - Monetary diff		
		2008	Teachers - Additional Hours		
		2009	Teachers - Casual Holiday Pay		
		2010	Teachers - LGPS Main Scheme		
		2011	Teachers - Cash Safeguard		
		2012	Teachers - Pay Protection		
		2013	Teachers - Special Needs Resp		
		2014	Teachers - TLR2 Payment		
		2015	Teachers - Overtime		
		2048	Teachers - Occ Sick Half		
		2049	Teachers - Statutory Charge		
		2051	Teachers - Statutory Pension		
		2052	Teachers - Statutory Recovery		
		2053	Teachers - PILON		
		2100	Technicians - Normal Pay		
		2101	Technicians - Supply Teacher Pay		
		2102	Technicians - Holiday Pay		
		2104	Technicians - Childcare Vouchers		
		2105	Technicians - Employers NI		
		2106	Technicians - Living Wage		
		2107	Technicians - Monetary diff		
		2108	Technicians - Additional Hours		
	2109	Technicians - Casual Holiday Pay			
	2110	Technicians - LGPS Main Scheme			
	2111	Technicians - Cash Safeguard			
	2112	Technicians - Pay Protection			
	2113	Technicians - Special Needs Resp			
	2115	Technicians - Overtime			
	2148	Technicians - Occ Sick Half			
	2149	Technicians - Statutory Charge			
	2151	Technicians - Statutory Pension			
	2152	Technicians - Statutory Recovery			
	2153	Technicians - PILON			
	2200	Teaching Assistants - Normal Pay			
	2201	Teaching Assistants - Supply Teacher Pay			
	2202	Teaching Assistants - Holiday Pay			
	2203	Teaching Assistants - ET Teachers Pensio			
	2204	Teaching Assistants - Childcare Vouchers			
	2205	Teaching Assistants - Employers NI			
	2206	Teaching Assistants - Living Wage			
	2207	Teaching Assistants - Monetary diff			
	2208	Teaching Assistants - Additional Hours			
	2209	Teaching Assistants - Casual Holiday Pay			
	2210	Teaching Assistants - LGPS Main Scheme			
	2211	Teaching Assistants - Cash Safeguard			
	2212	Teaching Assistants - Pay Protection			
	2213	Teaching Assistants - Special Needs Resp			
	2215	Teaching Assistants - Overtime			
	2248	Teaching Assistants - Occ Sick Half			
	2249	Teaching Assistants - Statutory Charge			
2251	Teaching Assistants - Statutory Pension				
2252	Teaching Assistants - Statutory Recovery				
2253	Teaching Assistants - PILON				
	<p>Education Support Staff</p> <p>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</p> <p>Includes:</p> <ul style="list-style-type: none"> Technicians, such as Science, Design and Technology (nominal range 2100 to 2153) Teaching Assistants incl. HLTA's and SEN / Learning Support Assistants (nominal range 2200 to 2253) Nursery Assistants (nominal range 2200 to 2253) 				

	Category	Nominal Code	Nominal Title	Account Code	Purchase Order Required (Yes / No)	
Expenditure (Non-Teaching and Learning Staff Costs)	<p>Premises Staff 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. Includes:</p> <ul style="list-style-type: none"> • Site Managers (nominal range 2300 to 2353) • Caretakers (nominal range 2300 to 2353) • Cleaners (nominal range 2300 to 2353) <p>Excludes:</p> <ul style="list-style-type: none"> • 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 contract nominal 3105 	2300	Premises Staff - Normal Pay			
		2301	Premises Staff - Supply Teacher Pay			
		2302	Premises Staff - Holiday Pay			
		2304	Premises Staff - Childcare Vouchers			
		2305	Premises Staff - Employers NI			
		2306	Premises Staff - Living Wage			
		2307	Premises Staff - Monetary diff			
		2308	Premises Staff - Additional Hours			
		2309	Premises Staff - Casual Holiday Pay			
		2310	Premises Staff - LGPS Main Scheme			
		2311	Premises Staff - Cash Safeguard			
		2312	Premises Staff - Pay Protection			
		2313	Premises Staff - Special Needs Resp			
		2315	Premises Staff - Overtime			
		2348	Premises Staff - Occ Sick Half			
		2349	Premises Staff - Statutory Charge			
		2351	Premises Staff - Statutory Pension			
		2352	Premises Staff - Statutory Recovery			
		2353	Premises Staff - PILON			
		<p>Midday Supervisors Expenditure on salaries and wages of Midday Supervisors 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. Includes:</p> <ul style="list-style-type: none"> • Midday Supervisors (nominal range 2400 to 2453) • Mealtime Assistants (nominal range 2400 to 2453) 	2400	Midday Supervisor - Normal Pay		
			2401	Midday Supervisor - Supply Teacher Pay		
			2402	Midday Supervisor - Holiday Pay		
			2404	Midday Supervisor - Childcare Vouchers		
	2405		Midday Supervisor - Employers NI			
	2406		Midday Supervisor - Living Wage			
	2407		Midday Supervisor - Monetary diff			
	2408		Midday Supervisor - Additional Hours			
	2409		Midday Supervisor - Casual Holiday Pay			
	2410		Midday Supervisor - LGPS Main Scheme			
	2411		Midday Supervisor - Cash Safeguard			
	2412		Midday Supervisor - Pay Protection			
	2413	Midday Supervisor - Special Needs Resp				
	2415	Midday Supervisor - Overtime				
	2416	Midday Supervisor - Occ Sick Half				
	2449	Midday Supervisor - Statutory Charge				
2451	Midday Supervisor - Statutory Pension					
2452	Midday Supervisor - Statutory Recovery					
2453	Midday Supervisor - PILON					

	Category	Nominal Code	Nominal Title	Account Code	Purchase Order Required (Yes / No)	
Expenditure (Non-Teaching and Learning Staff Costs)	<p>Other Staff Expenditure on salaries and wages of Other Staff employed directly by the school, consisting of gross pay including allowances, maternity pay and the employer's contributions to National Insurance and superannuation:</p> <p>Includes:</p> <ul style="list-style-type: none"> Examination Invigilators and Examination Officers (nominal 2500 to 2553) Cover Supervisors (nominal 2500 to 2553) Catering Staff, such as chefs, cooks, kitchen porters, servers and cashiers (nominal 2500 to 2553) Breakfast Club (nominal 2500 to 2553) After School Club (nominal 2500 to 2553) Playworkers (nominal 2500 to 2553) Support Staff (nominal 2500 to 2553) <p>Excludes:</p> <ul style="list-style-type: none"> 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 nominal 5013 	2500	Other Staff - Normal Pay			
		2501	Other Staff - Supply Teacher Pay			
		2502	Other Staff - Holiday Pay			
		2504	Other Staff - Childcare Vouchers			
		2505	Other Staff - Employers NI			
		2506	Other Staff - Living Wage			
		2507	Other Staff - Monetary diff			
		2508	Other Staff - Additional Hours			
		2509	Other Staff - Casual Holiday Pay			
		2510	Other Staff - LGPS Main Scheme			
		2511	Other Staff - Cash Safeguard			
		2512	Other Staff - Pay Protection			
		2513	Other Staff - Special Needs Resp			
		2515	Other Staff - Overtime			
		2516	Other Staff - Occ Sick Half			
		2549	Other Staff - Statutory Charge			
		2551	Other Staff - Statutory Pension			
		2552	Other Staff - Statutory Recovery			
		2553	Other Staff - PILON			
		<p>Finance and Administrative Staff Expenditure on salaries and wages of Finance and Administrative staff employed directly by the school, consisting of gross pay including allowances, maternity pay and the employer's contributions to National Insurance and superannuation:</p> <p>Includes:</p> <ul style="list-style-type: none"> Business Partners (nominal range 2600 to 2653) School Business Managers (nominal range 2600 to 2653) Office Managers (nominal range 2600 to 2653) Receptionists (nominal range 2600 to 2653) Other administrative staff (nominal range 2600 to 2653) Clerk to the governing body (nominal range 2600 to 2653) IT Manager (nominal range 2600 to 2653) <p>Excludes:</p> <ul style="list-style-type: none"> 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 nominal 5415 	2600	Finance and Admin - Normal Pay		
			2601	Finance and Admin - Supply Teacher Pay		
			2602	Finance and Admin - Holiday Pay		
			2604	Finance and Admin - Childcare Vouchers		
			2605	Finance and Admin - Employers NI		
			2606	Finance and Admin - Living Wage		
	2607		Finance and Admin - Monetary diff			
	2608		Finance and Admin - Additional Hours			
	2609		Finance and Admin - Casual Holiday Pay			
	2610		Finance and Admin - LGPS Main Scheme			
	2611		Finance and Admin - Cash Safeguard			
	2612		Finance and Admin - Pay Protection			
	2613	Finance and Admin - Special Needs Resp				
	2615	Finance and Admin - Overtime				
	2648	Finance and Admin - Occ Sick Half				
	2649	Finance and Admin - Statutory Charge				
	2651	Finance and Admin - Statutory Pension				
	2652	Finance and Admin - Statutory Recovery				
	2653	Finance and Admin - PILON				

	Category	Nominal Code	Nominal Title	Account Code	Purchase Order Required (Yes / No)
Expenditure (Staff Based Recharges)	<u>Agency Supply Teaching Staff</u> Includes: <ul style="list-style-type: none"> 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 absence (nominal 2900) Excludes: <ul style="list-style-type: none"> Supply teachers employed directly by the school (nominal 2001) 	2900	Agency Supply Cover	SCH001	No
	<u>Staff Recharges</u> Includes: <ul style="list-style-type: none"> Any internal recharge of staff costs to another school (nominal 2901) 	2901	Staff Recharges	SCH001	No
	<u>Staff Absence Insurance</u> Includes: <ul style="list-style-type: none"> Centrally managed scheme for teacher absence cover e.g long-term sickness, maternity, trade union and public duties etc (nominal 2902) Premiums paid to external insurance companies for teacher absence cover (nominal 2902) Excludes: <ul style="list-style-type: none"> RPA insurance, School Trip and Vehicle insurance (nominal 1006 and 3403) Cover supervisors directly employed by the school (nominal 2500) 	2902	Staff Absence Insurance	SCH001	No
	<u>Apprenticeship Levy</u> Includes: <ul style="list-style-type: none"> Charges for apprenticeship training costs (nominal 2905) Excludes: <ul style="list-style-type: none"> All other training costs (nominal 5700 and 5701) 	2905	Apprenticeship Levy	SCH001	No

	Category	Nominal Code	Nominal Title	Account Code	Purchase Order Required (Yes / No)
Expenditure (Premises Costs)	<u>Buildings and Equipment Maintenance and Repairs</u> Includes: <ul style="list-style-type: none"> Charges by contractors for internal and external repair, maintenance and improvement to buildings and fixed plant, including costs of labour and materials (nominal 3000) Related professional and technical services, including labour costs where supplied as part of the contract / service (nominal 3000) Costs of materials and equipment used by directly employed staff for internal and external repair, maintenance and improvement to buildings and fixed plant (nominal 3000) Fixtures, fittings and equipment, such as carpet and curtains (nominal 3005) Excludes: <ul style="list-style-type: none"> Cost of premises staff who are directly employed by the school (nominal range 2300 to 2353) 	3000	Repairs & Maintenance (Buildings)	PRE001	Yes
		3005	Equipment Repairs and Maintenance	PRE001	Yes
	<u>Grounds Maintenance</u> Includes: <ul style="list-style-type: none"> Maintenance of gardens and grounds, including car parking, play areas, playground equipment, sports fields and pitches (nominal 3010) Related professional and technical services, including labour costs where supplied as part of the contract /service (nominal 3010) Excludes: <ul style="list-style-type: none"> Cost of premises staff where they are directly employed by the school (nominal range 2300 to 2353) 	3010	Grounds Maintenance	PRE001	No
	<u>PFI Charges</u> Includes: <ul style="list-style-type: none"> All costs associated with the PFI contract (nominal 3020) 	3020	PFI Charges	PRE001	No
	<u>Cleaning and Caretaking</u> Includes: <ul style="list-style-type: none"> Cost of protective clothing (nominal 3042) Supplies used in caretaking (nominal 3100) Purchase and repair of cleaning equipment owned by the school, such as floor polishers, vacuum cleaners (nominal 3102) Supplies used in cleaning (nominal 3103) Window Cleaning (nominal 3104) Cleaning services provided by an external company, contracted via an service level agreement (SLA) (nominal 3105) Excludes: <ul style="list-style-type: none"> Cost of staff where they are directly employed by the school (nominal range 2300 to 2353) 	3042	Protective Clothing	PRE001	Yes
		3100	Caretaker Supplies	PRE001	Yes
		3102	Cleaning Equipment	PRE001	Yes
		3103	Cleaning Materials	PRE001	Yes
		3104	Window Cleaning	PRE001	Yes
		3105	Cleaning Contract	PRE001	No
	<u>Water and Sewerage</u> Includes: <ul style="list-style-type: none"> All costs related to water and sewerage (nominal 3200) Excludes: <ul style="list-style-type: none"> Any costs arising from repairs or maintenance to water or sewerage systems (nominal 3000) 	3200	Water	PRE001	No
	<u>Energy</u> Includes: <ul style="list-style-type: none"> All costs related to gas (nominal 3205) All costs related to electricity (nominal 3210) All costs related to fuel oil (nominal 3215) Repayment of Salix loans for energy efficiency projects (nominal 3205 or 3210) Excludes: <ul style="list-style-type: none"> Any costs arising from repairs or maintenance to energy supplies (nominal 3000) 	3205	Gas	PRE001	No
		3210	Electricity	PRE001	No
		3215	Oil	PRE001	No
	<u>Business Rates</u> Includes: <ul style="list-style-type: none"> Non-Domestic Rates charges (NNDR) (nominal 3401) 	3401	Business Rates	PRE001	No
	<u>Other Occupation Costs</u> Includes: <ul style="list-style-type: none"> Electrical testing (nominal 3041) Fire alarm and fire-fighting equipment purchased via an SLA (nominal 3300) Pest control (nominal 3301) Refuse collection (nominal 3302) Hygiene Services e.g. paper towels, toilet rolls - a Purchase Order is required. For contracted services (SLA), sanitary bins, hand driers etc - a Purchase Order is not required (nominal 3101) Rents, lease or hire charges for premises (nominal 3402) Insurance, such as vehicle (nominal 3403) Security Alarm purchased via an SLA e.g burglar alarm and CCTV system (nominal 3500) Security Patrol purchased via an SLA e.g site security contract (nominal 3600) Health and Safety costs (nominal 3603) Excludes: <ul style="list-style-type: none"> RPA Insurance (nominal 1006) Staff Absence Insurance (nominal 2902) 	3041	PAT Testing	PRE001	Yes
		3300	Fire Alarm and Extinguishers	PRE001	No
		3301	Pest Control	PRE001	Yes
		3302	Refuse Collection	PRE001	No
		3101	Hygiene Services	PRE001	Yes/No
	3402	Rent	PRE001	No	
	3403	Insurance	PRE001	Yes	
	3500	Security Alarm	PRE001	No	
	3600	Security Patrol	PRE001	No	
	3603	Health and Safety	PRE001	Yes	
<u>Swimming Pool</u> Includes: <ul style="list-style-type: none"> Swimming Pools and Sports Centres (nominal 3604) 	3604	Swimming Pool	PRE001	Yes	

	Category	Nominal Code	Nominal Title	Account Code	Purchase Order Required (Yes / No)
Expenditure (Catering, Information Technology, Professional Development and School Trips)	Catering Supplies Includes: <ul style="list-style-type: none"> • Non-capital catering equipment (nominal 5010) • Purchase, rent, lease or hire of catering vending machines (nominal 5010) • Repairs and maintenance of kitchen equipment, including safety checks (nominal 5010) • Provisions e.g food stuffs and drinks (nominal 5013) • Cost of providing free school meals and milk (nominal 5013) • Full cost of service contract (nominal 5013) • Other supplies used in catering (nominal 5015) Excludes: <ul style="list-style-type: none"> • Cost of catering staff where they are directly employed by the school (nominal range 2500 to 2553) • Cost of any individual item of kitchen or catering equipment above the de minimis level of £5,000 	5010	Catering Equipment	CAT001	Yes
		5013	Catering (<i>School Meals</i>)	CAT001	No
		5015	Catering Consumables	CAT001	Yes
	ICT Resources Includes: <ul style="list-style-type: none"> • IT hardware (nominal 5112) • IT software including other licences (nominal 5113) • IT consumables including keyboards, monitors, printers etc (individual value below £100) (nominal 5114) • Purchase, lease, hire or maintenance contracts of ICT (nominal 5117) • Broadband including ISDN and ASDL (nominal 5118) Excludes: <ul style="list-style-type: none"> • An individual item of IT equipment above the de minimis level of £5,000 	5112	IT Hardware	ICT001	Yes
		5113	IT Software and Licences	ICT001	Yes
		5114	IT Consumables	ICT001	Yes
		5117	IT Service Agreements	ICT001	No
		5118	Broadband	ICT001	No
	Tele-communications Includes: <ul style="list-style-type: none"> • Fixed line e.g telephone line rental and handset charges (nominal 5100) • Mobile phones (nominal 5105) 	5100	Fixed Line Communications	ICT001	No
		5105	Mobile Communications	ICT001	No
	Staff Development and Training Includes: <ul style="list-style-type: none"> • Development and training course costs (nominal 5700) • Cost of equipment and resources to provide in-house training (nominal 5700) • Cost of food and drink in the provision of a training course (nominal 5701) Excludes: <ul style="list-style-type: none"> • Cost of apprenticeship training (nominal 2905) • Cost of supply staff used to cover the teacher absence (nominal 2001 or 2900) 	5700	Training Course Fees	CPD001	Yes
		5701	Training Course Hospitality	CPD001	Yes
	School Trips Includes: <ul style="list-style-type: none"> • Travel costs in relation to school trips and educational visits (nominal 6500) • Entrance and Accommodation costSchool trips and educational visits (nominal 6520) 	6500	Trips Travel Costs	TRP001	Yes
		6520	Trips Accommodation and / or Entrance	TRP001	Yes

	Category	Nominal Code	Nominal Title	Account Code	Purchase Order Required (Yes / No)
Expenditure (Teaching and Learning Costs)	<p>Learning Resources (Capitation)</p> <p>Include:</p> <ul style="list-style-type: none"> Classroom resources e.g teaching and learning materials and equipment, excluding ICT equipment (nominal 4010) Books e.g Library and text books (nominal 4010) Servicing and repairs to musical instruments used as part of the curriculum (nominal 4010) Servicing and repairs to PE equipment used as part of the curriculum (nominal 4010) Primary school PIP examination costs e.g examination papers (nominal 4010) Reprographic resources and equipment e.g copy costs and lease payments (nominal 4025) Furniture (nominal 4045) Achievement gifts and prizes awarded to pupils (nominal 4050) School Uniform (nominal 4051) Curriculum transport, including minibus expenses such as maintenance, tax, fuel (nominal 4125) Pupil travel for work experience placements (nominal 4126) Subscriptions, publications, periodicals and copyright fees associated with the curriculum (nominal 5111) Television licence fees used for teaching purposes (nominal 5111) <p>Exclude:</p> <ul style="list-style-type: none"> ICT costs (nominal range 5112 to 5118) Resources used for administrative purposes (nominal range 5205 to 5206) 	4010	Capitation	<i>Capitation Account Code</i>	Yes
		4025	Photocopying	SCH001	No
		4045	Furniture	SCH001	Yes
		4050	Student Rewards	SCH001	Yes
		4051	School Uniform	SCH001	Yes
		4125	Minibus Costs	SCH001	Yes
		4126	Vehicle Hire	SCH001	Yes
		4127	Taxis	SCH001	No
		5111	Subscriptions	<i>Capitation Account Code</i>	Yes
			<p>Professional Services - Educational</p> <p>Includes:</p> <ul style="list-style-type: none"> Professional services, consultancy and advice purchased from a third party in support of the curriculum (nominal 4135) Payments to any visiting lecturers/speakers (nominal 4135) Courses purchased for students from external providers e.g. fe colleges or other schools (nominal 4135) Examination Invigilators purchased via an external company (nominal 4135) Music teachers who are self employed (nominal 4135) Peripatetic music teachers employed by the local authority (nominal 4135) Behaviour support services (nominal 4135) <p>Excludes:</p> <ul style="list-style-type: none"> Cost of staff where they are directly employed by the school (nominal range 2000 to 2053) Cost of agency supply staff (nominal 2900) Professional Services - Non-Educational (not working directly with pupils) (nominal 5140) 	4135	Professional Services - Educational (<i>working directly with pupils</i>)
	<p>Examination Fees</p> <p>Includes:</p> <ul style="list-style-type: none"> Costs of test and examination entry fees and any accreditation costs related to pupils. This includes GCSEs and the European Baccalaureate (nominal 4150) Administrative costs, e.g. external marking (nominal 4150) <p>Excludes:</p> <ul style="list-style-type: none"> Primary schools wouldn't expect to see any expenditure in nominal 4150 Cost of examination resources, like the test papers should be recorded under nominal 4010 	4150	Examination Fees	SCH001	No

	Category	Nominal Code	Nominal Title	Account Code	Purchase Order Required (Yes / No)	
Expenditure (Administrative Costs)	Administrative Supplies	3400	Medical Requisites	SCH001	Yes	
	Includes:	5155	Bank Charges	SCH001	No	
	• Medical Requisites (nominal 3400)	5205	Postage	SCH001	Yes	
	• Bank Charges e.g ParentPay transaction charges (nominal 5155)	5206	Stationery	SCH001	Yes	
	• Postage (nominal 5205)	5207	General Office Expenses	SCH001	Yes	
	• Stationery (nominal 5206)	5315	Staff Advertising	SCH001	Yes	
	• General Office Expenses (nominal 5207)	5415	Governance Service	SCH001	No	
	• Staff Advertising (nominal 5315)	5416	Governing Body Clerking Service	SCH001	No	
	• Governance Service expenses only, bought in service (nominal 5415)	5417	Human Resources	SCH001	Yes	
	• Governing Body Clerking expenses only, in-house service (nominal 5416)	5418	Legal Services	SCH001	No	
	• Human Resources, example occupational health referral (nominal 5417)	5424	Marketing and Communication	SCH001	Yes	
	• Legal Services, <i>for Central Finance Team use only</i> (nominal 5418)	5425	Payroll	SCH001	No	
	• Marketing and Communication costs, such as school prospectuses (nominal 5424)	5427	Services to Schools (<i>bought in LA services</i>)	SCH001	No	
	• Payroll, <i>for Central Finance Team use only</i> (nominal 5425)	5500	Top Slice For Ebor Centralised Services	SCH001	No	
	• Services to Schools, covers all service provision purchased from local authority via a Service Level Agreement (SLA) (nominal 5427)	5900	External Audit	SCH001	No	
	• Top Slice For Ebor Centralised Services, <i>for Central Finance Team use only</i> (nominal 5500)	6100	Staff Travel	SCH001	No	
	• External Audit, <i>for Central Finance Team use only</i> (nominal 5900)	6101	Staff Accommodation	SCH001	Yes	
	• Staff Travel, e.g mileage claims (nominal 6100)	6102	Staff Subsistence	SCH001	No	
	• Staff Accommodation, e.g overnight stays in relation to School to School support (nominal 6101)					
	• Staff Subsistence (nominal 6102)					
	Excludes:					
• Any administrative costs directly attributable to the curriculum (nominal 4010)						
Professional Services - Non Educational						
Professional services, consultancy and advice to staff and governors purchased from an external party relating to						
Includes:						
• Management	5140	Professional Services - Non Educational (<i>not working directly with pupils</i>)	SCH001	Yes		
• Finance						
• Legal						
• Human Resources						
• Premises						
• Clerking Service, if a clerk is not directly employed by the school						
Excludes:						
• Professional Services - Educational (working directly with pupils) (nominal 4135)						