



Education & Skills
Funding Agency

College Financial Forecasting Return: User Guide

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1. Introduction

Welcome to the College Financial Forecasting Return (CFFR) guidance. This guide describes each sheet and provides instruction for completion of the fields required. Further guidance on user inputs is given in the Guide sheet of the workbook, as well as in individual cells where the ⓘ symbol is shown (click cells containing this symbol to see information and guidance).

The CFFR allows the insertion of extra sheets into the workbook for users to carry out their own workings. Any changes to the structure of the CFFR's original sheets will however, result in the rejection of the return and resubmission will be required. Please ensure that there are no links to external documents when you submit the CFFR, as this will also result in a resubmission being required.

If you still encounter issues in the workbook after reading this document and the in-workbook guidance, or have any suggestions about additional support or guidance that would help, then please contact us using the [ESFA enquiry form](#).

2. ToC (Table of Contents)

This sheet sets out the structure of the workbook. The CFFR has been designed so that it should be completed in the order listed on this sheet. Users can click on any of the sheet names and be taken to the top of that sheet of the workbook. Every input and output sheet has "ToC" written in cell A3 (top left), and users can click on this to be taken back to the ToC sheet.

The ToC also contains the workbook check summaries in columns A and B, so that users can quickly identify where an error has occurred. This sheet should be checked prior to submission, as any college submission will be rejected if there are outstanding error checks to resolve and the workbook will then need to be resubmitted.

3. Error checks

The CFFR uses error checks on its input sheets to minimise user error. Where an error arises, the row in which the check has flagged will show an 'Error' message in column A. The sheet containing the error will also show an 'Error' message in cell A2, while cell A1 informs the user that the workbook contains an error in one or more sheets.

As noted above, to see an overview of any errors, click on the ToC link in cell A3 on any sheet and the user will be taken to the ToC sheet.

On input sheets, if A2 is showing an 'Error' message, click on the cell to be taken to the row containing the error; then click on the 'Error' cell in the row to be taken to the right-most section of the sheet, where an explanation for each check is available by hovering the cursor over the ⓘ symbols.

4. Navigating through the CFFR

The ESFA received key feedback from the sector about improving the useability of the workbook. Hyperlinks are included throughout the CFFR that will take users to inputs and sheets that will save time.

Users should familiarise themselves with the links available in the top left of every input and output sheet and learn to use these to reduce the time required to complete the workbook; locate errors; and make amendments.

Calculated cells (grey) cannot be changed; they can, however, be double-clicked to show the source of the calculation. Users may need to double-click multiple cells to be taken back to the source, but this is another way of tracing data through the workbook without needing to unpick formulae.

Wherever possible, the CFFR attempts to avoid the use of SUMPRODUCT, INDEX/MATCH and SUMIF formulae to improve the traceability of inputs. This is not always possible, but cells containing these formulae can be double-clicked to highlight where they are looking for data on the current sheet.

5. Monitoring sheets

Introduced last year, the CFFR contains 5 additional sheets to the right of the Monitoring Guide sheet, which are:

- Direct CF
- Cash Profile
- I&E Summary
- I&E variances
- Cash summary

These should *only* be completed by colleges that are subject to enhanced financial monitoring by ESFA because they have been in receipt of Restructuring Facility, Exceptional Financial Support, Emergency Funding or Exceptional Restructuring Funding. **Colleges which have not been directly notified by the ESFA Provider Market Oversight directorate should ignore these sheets.**

6. Guide

This sheet provides a college with a key to the different cell types within the workbook and summary instructions for completion of the workbook.

6.1. Suggested order of completion and minimum inputs (rows 36-86)

Please ensure that anyone completing the workbook familiarises themselves with this sheet, as it will greatly simplify the inputting experience. The guide provides a suggested order of completion on rows 36-86, distinguishing between areas of the workbook that are part of the minimum requirement (yellow) or optional inputs (green).

6.2. Input and output sheets guidelines (rows 87-132)

This section sets out links to the individual parts of the workbook. They are presented in the recommended order of completion. Where multiple users are completing the workbook, the cells in column E can be used to leave notes to each other, e.g., Cell E97 could contain “Have you checked learner number assumptions for FY2024?”, and cell E121 could contain “Can you check the FH grade self-assessment?”.

6.3. I&E and loans input guidance (rows 134-245)

These rows contain detailed guidance on completing the I&E inputs and the loans inputs.

6.4. Errors and Warnings (rows 247-324)

The remaining rows contain details about the additional validation checks that have been introduced since CFFR V1.2:

- Checks on contracted-out costs and Financial Health self-assessment (as included in the 2022 Finance Record)
- Monthly figures from March for year-to-date actual entry

7. Inverted signage

The workbook is designed for most inputs to be positive but inverted signage will not result in an error. This is also the case for most balance sheet items such as working capital and capital grant liabilities. These accounts can enter an inverted position (negative debtors/positive creditors) without triggering an error. The workbook may issue a warning when these entries are made, but this is only to check that the user intended to enter the unexpected input and will not impact submission. Non-current asset accounts and loan accounts should not enter a negative position, as this will result in an error.

8. Setup

8.1. Cover Sheet

This is the first input sheet, where users must enter their name and specify the dates that apply to the workbook. The college details will populate automatically once the college name is chosen in the dropdown cell E10.

Next, users should enter the first and last day of actuals entered in the workbook. All users must ensure that their starting date is 1 August 2022 and users providing a monthly breakdown of actuals from this date may choose to end their actuals at the end of April, May, or June.

8.2. Year-to-date (YTD) option

Users still have the option to enter a YTD figure for actuals, however, the latest month for which YTD figures can be entered is March 2023. Users should specify if they are doing this, in cell E29.

If a college says ‘yes’ in cell E29, they are telling the workbook that they wish to enter all of their monthly actuals. If ‘no’ is selected, the workbook will adjust the formatting on the I&E sheet, so that a single YTD figure can be entered in March.

Entering your I&E actuals on a YTD basis will save time; however, the inputter must ensure that this is made consistent throughout the rest of the workbook. For example, any inputs for capital expenditure before April must be included in the figures for March, and on the ‘BS Forecasts’, working capital must be flatlined until March, where the closing balance at the end of March should be entered. See section 23 below to read about completing the workbook with this option. All other parts of the guidance assume that monthly actuals are being entered.

9. Learners and staff

Please enter your learner assumptions for FY2023, 2024 and 2025. The actual learner numbers from FY2022 are an optional input (coloured in green).

10. I&E Monthly

Users should complete the recognition of income and expenditure for the relevant periods in this sheet. It includes inputs for prior, current, and 2 future financial years. While the prior year is optional (green cells), users should complete the current and 2 forecast years’ entries in line with the requirements of the College Financial Planning Handbook. A 12-year optional forecast is also available. Use the link in cell V6 to take you there quickly.

Actuals must be entered on this page.

10.1. Links to other sheets

Note that some I&E rows require the user to follow hyperlinks in columns E-G that will lead to the input sections on different sheets. Therefore, it is not possible to completely fill in the I&E sheets without populating at least some of the below BS related inputs and Investing Inputs. This is so that data is only entered once, which avoids duplication and reduces the risk of errors in the workbook.

There are 2 possible approaches:

- i. While filling in the I&E inputs, ignore the line items that are linking to other sheets and cannot be filled in on the I&E sheet(s). This means you would not be able to get a full picture of the I&E before completing the BS inputs but will be able to maintain the flow of the workbook and minimise switching between sheets.
- ii. As you are filling in the I&E inputs, use the links provided (in columns E-G) to navigate to the relevant workbook sections where you can fill in the specific inputs linking to the I&E. This will allow you to have completed the I&E inputs and have a full view of the I&E before moving on to the remaining inputs. Take note of the units and signage on each row.

Financial values need to always be entered in thousands of pounds without using currency signs. Manually enter financial figures in the yellow cells (actuals and forecasts) and green cells (optional inputs for prior year and 12-year forecast).

[Annex A](#) gives a breakdown of what should be contained in certain income or expenditure lines, where this is not specified in the workbook itself.

10.2. Education-specific EBITDA

Users should enter any Restructuring Facility related expenditure into the Education-specific EBITA section in row 175 to ensure this figure is correct.

11. I&E Annual

This optional sheet allows users to update their forecasts using profiles and annual forecast figures. If the user prefers to use monthly, manually entered forecasts, they can ignore this sheet.

This is a useful tool for I&E lines where there is usually a set profile to how income or expenditure is recognised through the year (straight-lined or otherwise). The user can manually forecast some lines on the Monthly sheet and profile others on the Annual sheet.

Ensure that you have entered actuals on the I&E Monthly sheet before using this sheet. The workbook pulls actuals through from the I&E Monthly sheet to populate the corresponding months in the I&E Annual sheet.

- Tell the workbook which lines you would like to profile using column G. Where 'Monthly' is selected, the workbook will pull actuals and forecast data through from the I&E Monthly sheet. If "Annual" is selected, the workbook will only pull actuals through from the I&E Monthly sheet and look for profiling information from column E and Columns W:Y to complete the forecast.
- To create profiles, go to the I&E Profiles sheet and create a profile name in column D, then fill out the profile in columns AA:BJ.
- This profile should now appear on the dropdown list in column E of the I&E Annual sheet. Select the profile you want.
- Enter the forecast for each year in columns W:Y.
- The workbook should now have profiled a forecast for all future months.

You should still see forecasts for the lines labelled as 'Monthly' in column G (if you have entered forecasts manually on I&E Monthly), as the workbook aggregates all I&E data in this sheet to complete the outputs.

12. Opening Balances

In this sheet, the user can enter their opening Balance Sheet for the current financial year (as at 1 August).

The user can also enter their opening balances for FY2022 (as at 1 August 2021) if they wish to use the prior year in the workbook. These cells are green to indicate that they are optional. If users do this, it will activate prior year balance checks on the other input sheets, which should be addressed before continuing with the current and future forecast years.

Accounts can be entered with negative signage, for example, where capital grants have entered a debtor position, and this will provoke a warning but not an error in the workbook.

The workbook will check that the college's opening position balances.

Please be advised that when the loan opening balances are entered, this will trigger errors on the loan sheet until the user reconciles the opening balances on the loans data table.

13. Investing Inputs

The 'Investing Inputs' sheet comprises inputs for specific capital items and includes 6 separate sections.

In using this sheet, we recommend that the college use the links in the top left to quickly navigate through the page.

13.1. Capital expenditure (rows 8 to 47)

This section covers capital expenditure (additions). Users input a description of each capital project / acquisition in column D and select the asset type from a dropdown box in Column E. In column F users should enter the source of any funding (ESFA / finance lease / donation) and in column G a college inputs the percentage of the capital spend that is capital grant funded. If the addition is 100% college funded, column G should be left blank. The % grant funded column does not affect any outputs; it is simply for information. From column AA onwards the value of the additions should be manually profiled across the actual and forecast periods.

Investment additions should be added in the Account Balances section.

13.2. Assets under Construction (rows 48 to 72)

Users can enter the points at which Assets under Construction are completed and moved into a new non-current asset (NCA) category.

Users should input expenditure on AUC in the Capex section (above) by describing the project in column D before selecting 'Assets under Construction' in the column E dropdown.

Once the project is completed, the balance can be transferred out of AUC and into the correct NCA account using the Asset under Construction section. The project should be described in column D, before designating the NCA group that the value of the asset is being transferred to in column E, the date of transfer in column F and finally the Net Book Value (NBV) of the asset in column G.

Once a date and NBV have been entered, columns AA:BJ will auto populate so that the transfer will flow through to the correct account balance.

13.3.Revaluations (rows 73 to 98)

This section covers revaluations to non-current assets (NCA). A college must describe the revalued asset(s) in column D and choose a category for the NCA asset from the dropdown list in column E. The date of the revaluation is input in Column F. In column G, users should enter the revaluation amount.

Once a date and revaluation amount have been entered, columns AA:BJ will auto populate so that the transfer will flow through to the correct account balance.

Transfers from the Revaluation Reserve to the I&E Reserve and vice versa can be set up at the bottom of the BS Forecasts sheet.

13.4.Assets held for sale - AHFS (rows 99 to 124)

Users can use this section to transfer assets intended for sale out of the NCA accounts and into current assets.

Users should complete the table in columns D:G to provide details of the asset being held for sale. The project should be described in column D, before selecting how the asset is currently classified in column E. Next, the date of moving to held for sale and the NBV can be entered. Once the details are completed, columns AA:BJ will auto populate so that the transfer will flow through to the correct account balance.

If the asset needs to be shown at fair value rather than book value, users should use the Revaluation section to make the appropriate changes before moving the asset to AHFS.

13.5.Disposals (rows 125 to 144)

This section covers disposals of NCAs, including investments. Enter a description of the disposal in column D. In column E, select which asset category of NCA is relevant from the dropdown list. Columns F, G and H should be populated with information about the disposal (column F – date of sale, column G - gross sale value, and column H - NBV of the NCA).

The greyed section below the input table in rows 125 to 144 can be ignored. This section prepares data to be taken to other parts of the workbook.

13.6.Account Balances (rows 210 to 309)

This section summarises the entries made in the 5 sections listed above, by type of NCA. Users should enter depreciation for each NCA account in this section.

This section is used to enter investments additions, and fixed asset retentions should also be entered here. Fixed asset retentions (FAR) relate to the acquisition of fixed assets which have not yet been paid. Note that movements in year are split into 4 categories: Land & Buildings, Equipment, Investments and Other NCA. A positive figure should be entered here to tell the workbook that funds are being withheld. As funds are paid, negative figures should be entered to reduce the FAR closing balance.

13.7.NCA Reclassifications

Where NCAs require reclassification, users should use the transfers section at the end of the Investing Inputs sheet.

Select the accounts involved in the reclassification in column D, before entering the increase in the first NCA account. These figures will flow up into the summary of each NCA account in the rows above.

14. Loans

14.1.Loans data table

The CFFR has been designed to allow users to manually input their loan repayment and interest payment schedules for each loan. The loans sheet begins with a blank data table of all loans drawn down by a college.

Users should begin by listing their loans in the data table, starting with the lender (col. D), loan category (col. E), Total Loan Amount (col. G), Loan Opening Balance (i.e., outstanding amount at 1 August of the current year (col. H) and any Accrued interest payable in relation to the loan (Col. I). In column F, the workbook will show the overall classification of the loan, i.e., Overdraft; DfE/ESFA; or Commercial.

Next, enter the Loan Term Start and End Dates in cols. J and K and leave column L as 'No' before entering the interest rate attached to the loan in column M. The Loan Covenants columns (N:P) are optional inputs but can be used to tell the workbook a year end date in column N at which to classify the loans balance as due within one year when a breached loan covenant is forecast.

The remaining columns of the table are only relevant if the user wants to use the automatic interest calculator (see section below).

In rows 47-52, a table will provide the total opening balance that was entered on the 'Opening Balances' sheet. Users must ensure that the opening balances entered in the loans data table match what was entered on the 'Opening Balances' sheet.

Users should be aware that when they enter the loan amounts on the ‘Opening Balances’ sheet, this will trigger a balance check in rows 49-51 on the ‘Loans’ sheet. Users can remove the error by correctly completing column H of the loans data table (‘Loan Opening Balance’ column).

14.2. Manual entry

This will be the most popular entry method for users.

Once the loans data table is complete, for each loan from row 54 downwards users can begin to enter their drawdowns, capital repayments, early repayments, accrued interest, and interest paid and early repayment fees in columns AB:BV. Users may need to scroll to the right to see these input lines.

Early repayments are separated so that these do not impact on the college’s debt service cover ratio, which is part of the proposed FH scoring system being trialled in the CFFR. Users should only enter obligatory loan payments (per the loan agreement) on the regular capital repayment lines for each loan.

As seen on other input sheets, there are optional green cells in column V and columns CC:CI to allow the college to enter prior year and long-term data.

14.3. Automatic entry

If users would like their interest payments to be calculated by the workbook, select “Yes” in column Q on the loans table. This will unlock the remaining cells where you can inform the workbook of the frequency of payments and compounding. If the interest rates are variable, “Yes” can be selected in column L on the Loans table and a forecast interest rate can be entered next to the table from column AA.

The date of first forecast interest payment must be after the last date of actuals entered on the Cover Sheet. Actual interest expense and payments (i.e., that occurred during the actuals period) must be entered manually.

Additional guidance for loans can be found on the ‘Guide’ sheet.

14.4. Conversion of a commercial loan to a DfE/ESFA loan

When a college is planning to convert an existing commercial loan to a DfE/ESFA loan, as a requirement of Managing Public Money, the conversion should be recorded on the Loans sheet as two separate transactions:

- The value of the settlement of the original commercial loan should be entered in the appropriate Early Repayment row (e.g., for Loan 1, it would be in the relevant column of row 60, with date of repayment entered in K13)
- The college should then record a new DfE/ESFA loan, **with the same start date as the end date of the commercial loan**, regardless of when funds are actually expected to be received

Thus, the CFFR will record the transfer as two separate loans.

15. BS Forecasts

On this sheet, users will be able to enter the closing balances of all their working capital accounts, as well as enter movements for Investments in Joint Ventures, Finance Lease Obligations, Capital Grant Liability and Pension provisions.

Users should enter the monthly closing balances for each account. There are checks to ensure that the entire BS Forecast balances.

The CFFR calculates cash on an indirect basis, therefore the monthly movements in working capital will determine the college's monthly cash position.

15.1. Pension provisions

The ESFA understands that it is almost impossible for users to predict certain elements of their LGPS pension provision (actuarial gain/loss, expected return on assets) and they should either leave those lines empty, or enter amounts that match the prior year's figures. However, some of the items in the LGPS scheme have an impact on a college's operating surplus, such as employer contributions paid, current service charge and past service costs. Users should attempt to forecast these as a best estimate, relying on prior year data if necessary. Primary and secondary employer contribution rates are available to colleges on the LGPS Board website (www.lgpsboard.org) and these can be used to create a forecast in the workbook.

15.2. Transfers between reserves

At the bottom of the sheet, users can arrange transfers between reserves (e.g., where a revaluation has resulted in additional depreciation and the revaluation reserve must offset this on the I&E).

16. User template

This is an optional sheet where the user can set out their workings using the workbook's timeline. Rows can be inserted.

If preferable, the user can also simply add a new blank sheet to the workbook and set out their workings in a familiar format before completing the inputs.

17. Fin Stat

There are no inputs in this sheet: it is a reporting output sheet. This section provides a college with 3 years of financial statements comprising SOCI, balance sheet, direct and indirect cash flows. If the college has completed optional inputs on **every** input sheet (e.g., prior year, long-term forecasts), this will pull through to the financial statements as well. The same principle applies to additional forecast year data.

Each row of the financial statements is hyperlinked to take you to the source information.

18. Ratios

There are no inputs in this sheet: it is a reporting output sheet. This section provides a college with 3 years of performance-related ratios. If the college has completed optional inputs on **every** input sheet (e.g., prior year, long-term forecasts), this will pull through to the outputs as well.

19. Financial Health

This section provides a college with the calculated ESFA financial health ratios based on the workbook inputs. The template calculates the autoscore financial health points score and grade. A college must enter a self-assessment of financial health using the dropdown list (the template will default to the autoscore grade, as with the 2022 Finance Record). Where the self-assessed grade is different to the autoscore grade, the college must provide a narrative to explain the rationale for this difference, in cell V32, which will need to be consistent with the moderation criteria detailed in the Financial Planning Handbook. The existing system of financial health is the only score that will be used for formal assessments from this return. Please note that we do not require a self-assessment to be entered for the year ended 31 July 2022.

This section also includes the proposed new financial health scoring system. Users are not obliged to enter a self-assessment, but if you have feedback for the proposed system these can be left in the self-assessment box. This score will not be used for any formal Financial Health Assessments in FY2023 (the year ending 31 July 2023).

If you would like to provide feedback or thoughts on improving the proposed system, please contact us via the [ESFA enquiry form](#).

20. Cash Flow Summary

There are no manual inputs in this sheet: it is a calculation sheet. This sheet visualises the college's cash position over the assessment period. The first graph shows the monthly cash balance and how operating, investing and financing activities influenced any movements. The second graph shows the monthly cash balance and cash days. An abridged Statement of Cash Flows is also provided.

21. WC Dashboard

This sheet contains a graph that visualises the profile of trade receivables and trade payables. This is a tool to sense-check these key working capital accounts and how they change over the course of the year. Users should look for unexpected spikes, low points, or unusual movements and be able to understand why these are occurring.

22. Dashboard

This sheet summarises the overall position of the college. The sheet includes financial health scores for the assessment period, ratios on performance, financing, and solvency, as well as summarised financial statements and total debt. Graphs are available that show the users results compared to FEC benchmarks. If the college has its own benchmarks, these can be entered in column F and the graphs will update to include these.

23. YTD option

If the college chooses to enter their actuals on a YTD basis, the following should be considered. If this advice is not followed, the Cash Flow Summary graph will show confusing data. Ideally the cash position should be flat from 1 August through to the end of the actuals period, at which point it will show the closing cash position before forecasts begin.

Upon selecting "No" against "Monthly breakdown provided for actuals for FY 2023", the formatting of the workbook will change on the input sheets to aid entry.

23.1.I&E inputs

Enter a single figure for the YTD actuals to March 2023 in the March 2023 column.

23.2. Investing Inputs

Enter all YTD capital events as if they occurred in March 2023.

23.3. Loans

Enter all YTD drawdowns, capital repayments, early repayments, accrued interest, and interest paid in March 2023.

If a loan term ends during the YTD period, the user should tell the workbook that the loan term end date is at the end of March 2023 to avoid an error flag on the 'outstanding loan balance at term end' check.

23.4. BS Forecasts

All opening balances should be flatlined out to the end of the YTD period, i.e. March 2023, at which point the closing balance should be updated.

All YTD transactions relating to investment in JVs, finance lease obligation, capital grants and provisions should be inputted as a single figure in March 2023.

24. Optional year entry

24.1. Prior year entry

Users have the option of entering additional data in the prior year if they wish to. When the user first enters opening balances for the prior year (PY) on the 'Opening Balances' sheet, this will trigger some PY balance checks on the 'Investing Inputs', 'Loans' and 'BS Forecasts' sheets.

The user should not be alarmed, as they have not yet entered the necessary inputs to balance the PY. Continue through the workbook and once all prior year inputs have been entered, the error checks should have disappeared.

The user can easily find the PY error checks by going to the ToC sheet, identifying sheets that contain errors, and use the error finding technique outlined in section 3 to remove errors.

For this reason, if the PY is being used, we suggest that users complete this first before completing the current and forecast years in the workbook.

24.2. Additional forecast years

For additional year figures to pull through to the Fin Stat sheet, and for the Fin Stat sheet to calculate correctly, the user must have inputted data in the corresponding column of every input sheet. Users can enter irrelevant amounts (0.0000001) in otherwise empty additional year columns to ensure that the data pulls through correctly to the Fin Stat sheet.

25. Queries

If you have any questions about the CFFR, please contact us via the [ESFA enquiry form](#).

Select your college type, then select 'College financial returns'.

26. Annex A – Definitions (where not included in the CFFR)

Category	Description
ESFA other funding	To include income from the post-16 partnership funds and the Skills Development Fund, and income in respect of research carried out by the college.
Subcontracted in (all categories)	Refers to income that the inputting college receives from other colleges to deliver on their behalf
Of which: subcontracted out (all categories)	Refers to income that has subsequently been paid out to a 3 rd party to deliver on the inputting college's behalf
HE Loans	Higher Education courses designated for HE Loans
OfS grants	To include income directly received from OfS for prescribed HE, including that transferred from ESF. Includes OfS recurrent grant.
ESFA European Social Fund	To include income from co-financed projects directly from ESFA. If the College receives this funding via another college, it should be recorded on the subcontracted in line (M-IE-1e-SI)
Other European funds	Users receiving funds (from European structural funds) before incurring costs should recognise a current liability for the unspent proportion of the grant
Bursaries – net income (5% admin fee, ALLB and Free Meals)	To include the net income from bursaries. There is no option for net/gross to ensure that all users recognise this in the same way. Bursaries should only be recognised on a net basis.

Category	Description
Student training facilities	To include income from facilities run by students as part of their education or training. If users would rather show this income against lines below (e.g., catering / conferences) then they may do so.
Other income from non-learning activities	To include income not included elsewhere for example services rendered to outside bodies, other non-teaching-related activity not already separately identified
Staff costs (excl. restructuring)	To include basic pay costs, overtime, other allowances and additions, and employer NI costs. Pension costs are captured via the pension provision accounts on the BS Forecasts sheet (follow links in columns E-G)