If your Rates Bills for 24/25 were paid directly by the ESFA, please code your 25/26 Rates bills as per last years guidance:

Despite not receiving the funding nor making the payments on receipt of confirmation of the actual NNDR bill for 2025/26 you will be still required to record a notional in and out on the ledger for CFR purposes:

CFR guidance states that income in relation to non-domestic rates (NNDR) should be included against I01: funds delegated by the local authority, regardless of whether the rates are actually paid by the school, the local authority, or ESFA.

Please use the codes shown below to record the income:

67094034-01     Rates - Billing Authority Income

67094034-02     Rates - Billing Authority income

67094034-08     Rates - Billing Authority income

67094034-24     Rates - Billing Authority income

Likewise expenditure in relation to NNDR should be included against E17: rates, regardless of whether the rates are actually paid by the school, the local authority, or ESFA.

Therefore, please use the codes shown below to record the expenditure:

16013900-01     Rates

16013900-02     Rates

16013900-08     Rates

16013900-24     Rates