



National College for  
Teaching & Leadership

# **Guidance notes to the 2012/13 Audit Grant Report (AGR)**

**September 2013**

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# Guidance notes for the 2012/13 Annual Grant Report

This guidance is intended as a reference for providers when completing the annual grant report. A copy of this document can be found on the [DfE website](#)

## Why we ask providers to complete an audit

One of the requirements of National College for Teaching and Leadership (NCTL) funding, as set out in the financial memorandum, is that providers submit independently audited accounts each year. Submitting a completed audit grant report forms a part of this process.

## What to complete and when

All providers must complete an audit grant report. An Accounting Officer (AO) contact must be set up, and the AO should submit the completed and signed report to their auditors. Providers must record the date that the completed report and the accounts are sent to auditors, for tracking purposes. A summary is listed beneath under the heading 'Audit 2012/13 Checklist'

**The AO must work with the auditors to ensure that a signed and certified audited report is submitted electronically to the NCTL by 31 December 2013 at the latest.** It is the responsibility of the provider to ensure that the deadline is met. Please note that except in exceptional circumstances, amendments cannot be made once the report is signed off by the auditors.

## Who to contact for additional information and help

There are references to relevant documents and web pages in each section. If you have any general queries please contact the Viability and Intervention team at [Financial.MONITORING@education.gsi.gov.uk](mailto:Financial.MONITORING@education.gsi.gov.uk)

## How to complete the report

Each section below corresponds to the sections and notes in the audit grant report. The notes offer detailed explanations and some examples of what each cell refers to or what should be entered.

The audit grant template is produced blank and providers are asked to populate all fields.

## List of sections

Section 1: SKE and ITT trainee numbers

Section 2: Training Bursaries for SKE and ITT courses

Section 3: SKE funding

Section 4: Non-HEI Ring-fenced funding

Section 5: Graduate Teacher Programme (GTP)

Section 6: Overseas Trained Teacher Programme (OTTP)

Section 7: Postgraduate Professional Development (PPD)

Section 8: Masters in Teaching and Learning (MTL)

## Audit 2012/13 checklist

All providers are required to complete an audit grant report.

### HEI providers

Complete the Audit grant report and send to Auditors in good time for the final signed audited return and annual accounts to be sent by electronic copy to the NCTL by 31 December 2013.

### Non-HEI providers (including School-centred ITT (SCITT) and Employment-based ITT (EBITT))

Complete the audit grant report and send to Auditors in good time for the final signed audited return to be sent by electronic copy to the NCTL by 31 December 2013.

Send the NCTL a copy of audited accounts. Please use the audited accounts and AGR template on the [DfE website](#) and send to your Auditors in good time for the signed audited return to be submitted to NCTL by electronic copy by 31 December 2013.

### Submission checklist

**Please note that the completed audited Accounts Template and the AGR must be returned to the NCTL in the **excel format** provided, to allow for automatic upload of key data by the NCTL on receipt.**

To authenticate the signatures please also provide a copy of the audited and signed Accounts Template and AGR in **PDF format**.

Submissions via email to be sent to [Financial.MONITORING@education.gsi.gov.uk](mailto:Financial.MONITORING@education.gsi.gov.uk)

## Section 1: Subject Knowledge Enhancement (SKE) and Initial teacher training (ITT) trainee numbers

The purpose of this section is to record a headcount of trainees. For mainstream we will compare these numbers to the census, and for employment-based initial teacher training (EBITT) we will compare these numbers to the database. Any discrepancies will be investigated on a risk basis.

### 1.1 New registrations to SKE courses

This is a headcount of the total number of trainees registered under SKE pre-initial teacher training courses.

Please do not include trainees who are not eligible to take up a NCTL-funded place.

Only include trainees that started SKE courses between 01 August 2012 and 31 July 2013, even if they did not complete their course in this period. This number is based on registrations and not completions, so all trainees who started on a course should be included, even if they withdrew after this day.

Please include the total number of trainees for all course subjects and all course lengths. The NCTL would expect the number declared in this audit grant report to be the same headcount number as signed off in the SKE database for AY2012/13.

Eligible trainees on SKE courses must have a conditional offer of a NCTL-funded place before they can commence the course.

### 1.2 New registrations to mainstream ITT courses

This is a headcount of the total number of trainees starting their first year of a mainstream ITT course leading to qualified teacher status (QTS). Please include trainees eligible to take up a NCTL-funded place who started on their first year of their ITT programme during academic year 2012/13. This number is based on registrations and not completions, so all trainees who were on a course on census day (second Wednesday of every October) should be included, even if they withdrew after this day.

Please **do not include** trainees who:

- Started on their second, third or fourth year of programme
- Started on their first year but withdrew prior to being entered on the census, or are repeating their first year.

### 1.3 Continuer registrations to ITT courses

This is a headcount of the total number of trainees starting their second, third or fourth year of a mainstream ITT programme leading to QTS. Please include trainees who started on their second, third or fourth year of programme between 1 August 2012 and 31 July 2013. This number is based on registrations and not completions, so all trainees who were on a course at the census date should be included, even if they withdrew after this date. You should include trainees even if they are repeating a significant proportion of a course (more than 50%). Please do not include trainees who started on their first year or those who withdrew before being recorded on the census.

### 1.4 New School Direct tuition fee registrations

This is a headcount of the total number of trainees starting their first year of a school direct tuition fee ITT course leading to qualified teacher status (QTS). Please include trainees eligible to take up a NCTL-funded place who started on their first year of their ITT programme during academic year 2012/13. This number is based on registrations and not completions, so all trainees who were on a course on census day (second Wednesday of every October) should be included, even if they withdrew after this day.

Please **do not include** trainees who started on their first year but withdrew prior to being entered on the census

### 1.5 New registrations to Graduate Teacher Programme (GTP)

This is a headcount of the total number of trainees starting on their first year of a Graduate Teacher Programme between 1 August 2012 and 31 July 2013. This number is based on registrations rather than completions, so please **include** trainees who withdrew after attending at least one day of their programme. You should also include trainees who are self-funded.

Please **do not include** trainees who:

- Have 'pending' status on the database, or
- Are continuing on a programme they started before 1 August 2012.

## 1.6 New registrations to Registered Teacher Programme (RTP)

This is a headcount of the total number of trainees starting on their first year of a Registered Teacher Programme between 1 August 2012 and 31 July 2013. This number is based on registrations rather than completions, so please **include** trainees who withdrew after attending at least one day of their programme. You should also include trainees who are self-funded.

Please **do not include** trainees who:

- have 'pending' status on the database, or
- Are continuing on a programme they started before 1 August 2012.

## 1.7 New registrations to Overseas Trained Teacher Programme (OTTP)

This is a headcount of the total number of trainees starting on their first year of an Overseas Trained Teacher Programme between 1 August 2012 and 31 July 2013. This number is based on registrations rather than completions, so please **include** trainees who withdrew after attending at least one day of their programme. You should also include trainees who are self-funded.

Please **do not include** trainees who:

- have 'pending' status on the database, or
- Are continuing on a programme they started before 1 August 2012.

## 1.8 Balance at 31/07/13

Formula

## References

You may wish to use the information submitted to the NCTL through its Data Management Systems available through the [data webpages](#).

## Section 2: Training Bursaries

The purpose of the Training Bursaries section is to record the ITT and SKE bursaries funding received by providers during academic year (AY) 2012/13 and the actual amount paid out to eligible trainees. Adjustments will be made for any differences in the bursaries section, including recovering any underspend.

### 2.1 Bursaries Allocated Grant

This is the total of the training bursary and SKE bursary allocation for AY2012/13 cohort, including payments received outside of payment profile.

### 2.2 Payments to Trainees (excluding discretionary payments)

Payments to trainees in the AY2012/13 cohort. This should just include all actual payments, excluding discretionary payments, made to eligible trainees for both SKE and ITT bursaries.

### 2.3 Discretionary payment to trainees

Providers who have awarded a trainee(s) a discretionary bursary should record the amount in this section only. Uplifts to bursaries based on a trainee's qualification (e.g. Masters) should be recorded in 2.2

### 2.4 Balance at 31/07/13

Formula

## References

You may wish to use the following:

- Mainstream funding summary and payment profile available on the extranet (<https://ittprovider.education.gov.uk>)
- 2012/13 mainstream funding manual – definition of eligible trainees.
- 2012/13 subject knowledge enhancement funding manual
- 2012/13 training bursary funding manual

(All AY2012/13 [funding manuals](#) are available on the DfE website)

Please be aware that some payments were made to providers outside of the payment profile. A remittance advice would have accompanied this payment from DWP but this amount may not be reflected on the payment profile.

## Section 3: SKE Funding

The purpose of this section is to record SKE hardship and MFL funding received by providers during academic year (AY) 2012/13 and the amount paid out to trainees. Adjustments will be made based on the difference between the funding received and the actual amount paid out to eligible trainees. Any underspend of the funding will be recovered.

### 3.1 SKE hardship received between 01/08/12 and 31/07/13.

This is the SKE hardship funding received from the NCTL in AY 2012/13.

### 3.2 SKE hardship payments to trainees between 01/08/12 and 31/07/13

Payments to trainees should be the total cash SKE hardship payments made to eligible trainees in AY 2012/13.

### 3.3 Balance at 31/07/13

Formula

### 3.4 MFL Visit payments to trainees between 01/08/12 and 31/07/13

This is the MFL funding received from the NCTL in AY 2012/13.

### 3.5 MFL Payments to trainees between 01/08/12 and 31/07/13

Payments to trainees should be the total cash MFL funding payments made to eligible trainees in AY 2012/13

### 3.6 Balance at 31/07/13

Formula

## References

You may wish to use the following:

- Payment profile available on the extranet (<https://ittprovider.education.gov.uk>)
- SKE funding summary
- 2012/13 SKE funding manual – definition of eligible trainees.

(All AY2012/13 [funding manuals](#) are available on the DfE website)

## **Section 4: Non-HEI Ring-fenced Funding**

The purpose of this section is to record the ring-fenced non-HEI capital funding received by providers during AY 2012/13 and any funding brought forward from previous years. The report also records the amount the provider spent throughout the year and calculates the unspent balance, if any, to recover. The NCTL will not fund any overspend.

### **4.1 Approved balance of Non-HEI Capital funding brought forward from previous year(s) at 31/07/12**

This is the total capital support funding carried forward from previous year(s) approved by the NCTL. Note that this will be a positive value.

### **4.2 Non-HEI Capital Allocation for AY12/13**

This is the total capital support funding grant allocated based on AY 2012/13 numbers only, this does not include any carry forward or recovery of previous years underspend.

### **4.3 Formula - total**

This field should equal the annual total for capital support funding shown on your payment profile as non HEI capital funding. The payment profile is available on the extranet.

### **4.4 Non-HEI Capital spent between 01/08/12 and 31/07/13**

This is the total amount spent on capital between 1 August 2012 and 31 July 2013. This includes any expenditure attributed to capital funding carried forward. The funding manual provides a broad definition of 'capital' expenditure. Please note that whereas the majority of the return is completed on a cash basis, where there has been slippage of committed expenditure at year end that will be spent early in the next financial year the provider should discuss with their auditor whether it would be appropriate to accrue any outstanding and imminent payment.

### **4.5 Formula – balance**

Any requests for carry forward of funding that has been committed but not yet spent should be sent to [FA.team@education.qsi.gov.uk](mailto:FA.team@education.qsi.gov.uk) and outline the exceptional circumstances that requires consideration of carry forward into the 2013/14 academic year.

## References

You may wish to use the following:

- Payment profile available on the extranet (<https://ittprovider.education.gov.uk>)
- 2012/13 Mainstream Funding Manual

(All AY 2012/13 [funding manuals](#) are available on the DfE website)

## Section 5: EBITT Graduate Teacher Programme (GTP)

The purpose of this section is to record the grant received by providers and the claimable grant for trainees starting on a GTP during AY 2012/13. In July 2013 the NCTL recovered differences between allocated and claimable AY 2012/13 grants during the annual holdback process using information on the DMS database. Adjustments to AY 2012/13 EBITT funding as a result of the holdback exercise **should not** be included in the AGR. As holdback took place before this report is submitted, this section will be compared to the database and discrepancies will be investigated on a risk basis, possibly leading to a further adjustment in funds where applicable.

### 5.1 GTP Training grant received between 01/08/12 and 31/07/13

This is the total training grant received from the NCTL for trainees starting a GTP between 1 August 2012 and 31 July 2013.

It should not include any amount received or recovered during this period that applies to trainees starting in the previous academic year, or any amount received for recruitment premiums. It should not include any funding received or recovered as part of the AY 2012/13 holdback exercise which commenced in May 2013 with adjustments made in July 2013.

### 5.2 GTP Salary grant received between 01/08/12 and 31/07/13

This is the total salary grant received from the NCTL for trainees starting a GTP between 1 August 2012 and 31 July 2013.

It should not include any amount received or recovered during this period that applies to trainees starting in the previous academic year, or any amount received for recruitment premiums (see examples above in note 5.1). It should not include any funding received or recovered as part of the AY 2012/13 holdback exercise.

## 5.3 Formula – balance

## 5.4 Training grant claimable between 01/08/12 and 31/07/13

This is the total training grant that is claimable for trainees starting the GTP between 1 August 2012 and 31 July 2013. You can use the funding manual to check this calculation. This amount will not necessarily match your actual expenditure.

*Example: A trainee started on a one-year programme on 1 March 2013. Even though you may not have spent the entire training grant for this person yet, the amount claimable for the entire duration of the trainee's programme should be entered in the report.*

## 5.5 Salary grant claimable between 01/08/12 and 31/07/13

This is the total salary grant that is claimable for trainees starting a GTP between 1 August 2012 and 31 July 2013. You can use the funding manual to check this calculation. The claimable amount may differ from actual expenditure (see example above in note 5.4).

## 5.6 Formula – total grant claimable

## 5.7 GTP Assessment fees for self-funded trainees

This is the total amount of assessment fees claimable for trainees starting a 'self-funded' GTP between 1 August 2012 and 31 July 2013.

You can calculate it manually using the below formula.

*Number of trainees starting on a self-funded GTP route multiplied by £500 (this is the 2012/13 GTP assessment fee)*

## References

You may wish to use the following:

- Payment profile available on the extranet (<https://ittprovider.education.gov.uk>)
  - Funding summary – details your allocated funding and places.
  - EBITT 2012/13 funding manual – outlines funding units.
- (All AY2012/13 [funding manuals](#) are available on the DfE website)

## Section 6: Overseas Trained Teacher Programme (OTTP)

The purpose of this section is to record the grant received by providers and the claimable grant for trainees starting on the OTTP during AY 2012/13. In July 2013 the NCTL recovered differences between allocated and claimable Ay 2012/13 grants during the annual holdback process using information on the DMS database. Adjustments to AY 2012/13 EBITT funding as a result of the holdback exercise **should not** be included in the AGR. As holdback took place before this report is submitted, this section will be compared to the database and discrepancies will be investigated on a risk basis, possibly leading to a further adjustment in funds where applicable.

### 6.1 Training grant received between 01/08/12 and 31/07/13

This is the total training grant received from the NCTL for trainees starting an OTTP between 1 August 2012 and 31 July 2013.

It should **not include** any amount received or recovered during this period that applies to trainees starting in the previous academic year, or any amount received for recruitment premiums. It should **not include** any funding received or recovered as part of the AY 2012/13 holdback exercise.

### 6.2 Training grant claimable between 01/08/12 and 31/07/13

This is the total training grant that is claimable for trainees starting an OTTP between 1 August 2012 and 31 July 2013. You can use the funding manual to check this calculation. This amount will not necessarily match your actual expenditure.

*Example: A trainee started on a seven-month programme on 1 May 2012. Even though you may not have spent the entire training grant for this person yet, the entire claimable amount for this trainee's programme should be included in the report.*

### 6.3 Assessment fees for self-funded trainees

This is the total amount of assessment fees claimable for trainees starting 'self-funded' OTTP between 1 August 2012 and 31 July 2013.

You can calculate it manually as follows:

*Number of trainees starting on a self-funded OTTP route* multiplied by *£640 (this is the 2012/13 OTTP assessment fee)*

## References

You may wish to use the following:

- Payment profile available on the extranet (<https://ittprovider.education.gov.uk>)
- Funding summary – details your allocated funding and places.
- EBITT 2012/13 funding manual – outlines funding units.

(All AY2012/13 [funding manuals](#) are available on the DfE website)

## Section 7: Postgraduate Professional Development (PPD) registrations

The purpose of this section is to record the number of trainees registered on a PPD course during AY 2012/13. We will adjust funding based on the information provided in this section.

### 7.1 PPD registrations start between 01/08/12 and 31/07/13

This is the total number of all started registrations to PPD funded programmes in AY 2012/13. Please include all registrations started in AY2012/13. Please note in some cases, one trainee may have registered for two 60 CATS modules, counting as two registrations.

*Example: A trainee completes a 60 CATS module on 1 September 2012 and begins a second 60 CATS module in April 2013. This counts as two registrations as both 60 CATS modules were started between 01 August 2012 and 31 July 2013.*

## Section 8: Masters in Teaching and Learning (MTL)

The purpose of this section is to record the funding received by providers during AY 2012/13, as well as the amount of funding transferred on to the schools by the provider as part of the Unit of Funding.

## **8.1 Total funding received for Cohort 1 – Newly Qualified Teachers (NQTs)**

This is the total funding received from the NCTL for MTL NQT Participants between 1 August 2012 and 31 July 2013 inclusive.

It should not include any amount received or clawed back outside of this period.

## **8.2 Total funding received for Cohort 2 – Heads of Department (HoDs)**

This is the total funding received from the NCTL for MTL NQT Participants between 1 August 2012 and 31 July 2013 inclusive.

It should not include any amount received or clawed back outside of this period.

## **8.3 Formula – total funding received.**

## **8.4 NQT school funds sent**

This is the total amount of funding sent to the participants' schools from the Provider, for MTL NQT Participants between 1 August 2012 and 31 July 2013 inclusive.

## **8.5 HoD school funds sent**

This is the total amount of funding sent to the participants' schools from the Provider, for MTL HoD Participants between 1 August 2012 and 31 July 2013 inclusive.

## **8.6 Formula – total funding sent to schools.**

## **References**

Please refer to the Operational Manual for MTL and the MTL Financial Memorandum

## Frequently asked Q & A

### Q1. Why does the National College for Teaching and Leadership (NCTL) require the audit grant report?

The NCTL requires an annual audit of all providers to be aware of the financial status of providers, and to know how NCTL funds have been spent. This is a requirement of the Financial Memorandum.

### Q2. Who should complete and sign the report?

An accounting officer should be designated to sign off and submit the report. The AO may delegate completion of the report but must be assured that it has been completed correctly such that they are happy to sign off the final version.

### Q3. How should it be submitted for audit and to the NCTL?

The completed report should be authorised by the designated accounting officer (AO) in sufficient time for audit and any adjustment. **The AO must work with the auditors to ensure that a signed and certified final audited copy of the report is submitted to the NCTL by 31 December 2013 at the latest.**

Please note that amendments cannot be made once the report is signed off by the auditors.

The final version must be signed by both the Provider's Accounting Officer and the Auditor, including the audit statement, and must be forwarded electronically by PDF and Excel format, and or in exceptional circumstances, by post to the Viability and Intervention team, Piccadilly Gate, Store Street, Manchester M1 2WD to arrive by 31 December 2013.

### Q4. When should it be completed and sent?

The final signed and **audited** version must be submitted by 31 December 2013.

Providers should aim to submit the report to their auditors promptly to allow time for audit and resolution of any queries.

### Q5. What shall I do about appointing an auditor following the closure of the Audit Commission?

It is the Accounting Officer of the provider who must select and appoint an independent auditor and work with them to ensure that a signed and certified audited report is submitted electronically to the NCTL by 31 December 2013 at the latest. It is the responsibility of the provider to ensure that the deadline is met. We do not set any other deadlines i.e.) September

## **Q6. What would happen if the audit grant report was sent in late?**

The NCTL is reviewing its policies in line with the review of assurance processes, and more detail should follow in the revised Financial Folder. Any failure to meet submission deadlines would be considered in the overall context of provider activity and may result in review of the provider's accreditation status. If a provider feels that it may not meet the deadlines set it should contact the NCTL at the earliest opportunity.

## **Q7. Who should providers contact for queries?**

For all general queries on completing the audit grant report or the annual accounts, contact the Viability and Intervention team

at [Financial.MONITORING@education.gsi.gov.uk](mailto:Financial.MONITORING@education.gsi.gov.uk).

## **Q8. What happens once the NCTL receives the audit report?**

NCTL will record the details, query any anomalies which may result in an Audit visit, and make any necessary funding adjustments based on the audited returns.

## **Q9. Will Providers receive a confirmation once NCTL receives the completed audit grant report(s)?**

Yes, the NCTL will acknowledge receipt by email.

## **Q10. Do I include the 2012/13 EBITT GTP/OTTP holdback funding received/recovered in July the AGR?**

No, funding was paid/recovered in July 2013 as part of the holdback exercise for AY2012/13 which was brought forward due to EBITT funding ending in 2012/13. NCTL requires the gross funding received recording in the AGR disregarding any funding received/recovered as part of the in-year holdback exercise



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