



National College for
Teaching & Leadership

[See more information about this Guidance](#)

Guidance

Initial teacher training (ITT): providers annual return guidance

Updated 20 July 2016

Contents

[Completing the “Audit Grant Return” Excel tab](#)

[Completing the “Accounts Income and Expenditure” Excel tab](#)

[Completing the “Accounts Balance Sheet” Excel tab](#)

[Completing the “Accounts Auditor Statement” Excel tab](#)

[Completing the “Notes to Accounts” Excel tab](#)

[Contacts](#)

Please complete all fields in the return applicable to the funding that you have received from the National College for Teaching and Leadership (NCTL) during the academic year 2015 to 2016. This includes the associated payments received from 1 August 2015 until 31 July 2016. Only certain providers are required to submit the accounts and balance tabs.

[↑ Contents](#)

Any provider who received early years funding does not need to complete a separate Annex G (Certificate of Expenditure).

Provider	NCTL requirements
Academy/multi-academy trusts	Cover and audit grant return tabs
Local authority maintained	Cover and audit grant return tab and all 3 accounts tabs
Higher education institutions (HEIs)	Cover and audit grant return tabs
Private company	Cover and audit grant return tabs

Completing the “Audit Grant Return” Excel tab

1

Initial teacher training (ITT) bursaries

1.1 ITT training bursaries received between 1 August 2015 and 31 July 2016

This is pre-populated with the value of funding that we’ve paid in the academic year 2015 to 2016 in relation to ITT training bursaries (including any discretionary and scholarship funding you have received). Please don’t overwrite this section.

If the value stated doesn’t match your records please contact the funding team on fa.team@education.gsi.gov.uk.

1.2 ITT training bursaries spent between 1 August 2015 and 31 July 2016

You should record the actual ITT bursary funding amount paid to eligible

trainees during the academic year 2015 to 2016 (including any discretionary and scholarship funding).

1.3 Balance at 31 July 2016

This will automatically calculate the difference between what you've received and what has been spent. Adjustments will be made for any differences in this section, including recovering any funding not spent.

1.4 Total number of full-time trainees on tuition fee route (commencing in the academic year 2015 to 2016)

This is where you should record the total number of both funded and non-funded full-time trainees on the tuition fee route that started in the academic year 2015 to 2016.

1.5 Total number of the above full-time trainees that were in receipt of a training bursary

This is where you should record the total number of full-time trainees that started in the academic year 2015 to 2016, and were in receipt of a training bursary. This should include those who deferred or withdrew during the year.

1.6 Total number of full-time trainees in receipt of a training bursary who have deferred or withdrawn

This is where you should record the total number of full-time trainees that were in receipt of a training bursary at the start of the academic year 2015 to 2016, but deferred or withdrew during the year.

1.7 Total number of part-time trainees on tuition-fee route (commencing in the academic year 2015 to 2016)

This is where you should record the total number of both funded and non-funded part-time trainees on the tuition fee route that started in the academic year 2015 to 2016.


1.8 Total number of the above part-time trainees that were in receipt of a training bursary

This is where you should record the total number of part-time trainees that started in the academic year 2015 to 2016, and were in receipt of a training bursary. This should include those who deferred or withdrew during the year.

1.9 Total number of part-time trainees in receipt of a training bursary who have deferred or withdrawn

This is where you should record the total number of part-time trainees that were in receipt of a training bursary at the start of the academic year 2015 to 2016, but deferred or withdrew during the year.

2 Subject knowledge enhancement (SKE) training bursary and programme costs

If a trainee doesn't start their SKE programme at all, we're required to recover both the programme costs and training bursary funding associated with that trainee. However, if a trainee withdraws during their SKE programme we will only recover the value of bursary funding that has not been spent. You'll shortly be able to access full details of individual claims on the [ITT provider extranet](#) . This includes the date SKE programme costs have been paid and details of the monthly SKE training bursary payment for each trainee claim.

2.1 Amount of SKE training bursary funding reported via audit grant returns 2014 to 2015 as committed spend, and subsequently paid to trainees during the academic year 2015 to 2016

This is pre-populated with the value of SKE training bursary funding reported to us via the audit grant reports for 2014 to 2015 as committed spend in academic year 2014 to 2015. Funding was subsequently paid to trainees

during academic year 2015 to 2016. This would occur when the trainee's SKE programme started in academic year 2014 to 2015, however didn't complete the programme until academic year 2015 to 2016. Please don't overwrite this section. If the value stated doesn't match your records please contact the funding team on fa.team@education.gsi.gov.uk.

2.2 SKE training bursaries received between 1 August 2015 and 31 July 2016

This is pre-populated with the value of funding that we've paid in relation to SKE training bursaries, please don't overwrite this section. If the value stated doesn't match your records please contact the funding team on fa.team@education.gsi.gov.uk.

2.3 SKE training bursaries spent between 1 August 2015 and 31 July 2016

This is where you should record the actual SKE bursary funding amount paid to eligible trainees during the academic year 2015 to 2016.

2.4 Balance at 31 July 2016

This will automatically calculate the difference between what you've received, what has been spent and what has been committed, this informs the adjustment value. Adjustments will be made for any differences in this section, including recovering any funding not spent.

2.5 SKE programme funding received between 1 August 2015 and 31 July 2016

This is pre-populated with the value of funding that we've paid in academic year 2015 to 2016 in relation to SKE programme costs, please don't overwrite this section. If the value stated doesn't match your records please contact the funding team on fa.team@education.gsi.gov.uk.

2.6 SKE programme funding spent between 1 August 2015 and 31 July 2016

This is where you should record the actual SKE programme costs you paid during the academic year 2015 to 2016. You are required to provide a breakdown of expenditure at “Note 4” in the “Notes to Accounts” tab.

2.7 Balance at 31 July 2016

This will automatically calculate the difference between what you’ve received and what has been spent and informs the adjustment value. Adjustments will be made for any differences in this section, including recovering any funding not spent.

2.8 Number of trainees that withdrew during their SKE programme

This is where you should record the number of trainees that have withdrawn early from their SKE programme.

2.9 Number of trainees that did not start their SKE programme

This is where you should record the number of trainees that did not start their SKE programme at all.

3 Early Years

3.1 Graduate entry training funding received between 1 August 2015 and 31 July 2016

This is pre-populated with the value of funding that we’ve paid in the academic year 2015 to 2016 in relation to early years ITT graduate entry route for training bursaries and course fees.

Please don’t overwrite this section. If the value stated doesn’t match your records please contact the early years team at earlyyearsteachers.nctl@education.gsi.gov.uk.

3.2 Graduate employer based training funding received between 1 August 2015 and 31 July 2016

This is pre-populated with the value of funding that we've paid in the academic year 2015 to 2016 in relation to early years ITT graduate employment based route for course fees and funding for employers to support trainees.

Please don't overwrite this section. If the value stated doesn't match your records please contact the early years team at earlyyearsteachers.nctl@education.gsi.gov.uk.

3.3 Graduate entry training fees paid between 1 August 2015 and 31 July 2016

This is where you should record the actual early years ITT training fees funding amount for eligible graduate entry trainees during the academic year 2015 to 2016.

3.4 Graduate entry training bursary payments to trainees between 1 August 2015 and 31 July 2016

This is where you should record the actual early years ITT bursary funding amount paid to graduate entry eligible trainees during the academic year 2015 to 2016. For expenditure related to deferred candidates from previous academic years, please use the notes section.

3.5 Graduate employment based training fees paid between 1 August 2015 and 31 July 2016

This is where you should record the actual early years ITT training fees funding amount for eligible graduate employment based trainees during the academic year 2015 to 2016.

3.6 Employment based training payments to employers between 1 August 2015 and 31 July 2016

This is where you should record the actual early years ITT employer

incentive funding amount paid to employers for graduate employment trainees during the academic year 2015 to 2016.

3.7 Funding held for graduate entry deferred trainees between 1 August 2015 and 31 July 2016

This is where you should record the actual early years ITT funding amount held for deferred graduate employment trainees during the academic year 2015 to 2016 (please record details in the notes section).

3.8 Funding held for graduate employment based training for deferred trainees between 1 August 2015 and 31 July 2016

This is where you should record the actual early years ITT funding amount held for deferred graduate employment trainees during the academic year 2015 to 2016 (please record details in the notes section).

3.9 Balance at 31 July 2016

This will automatically calculate the difference between what you've received and what has been spent (including funding for deferred trainees).

Adjustments will be made for any differences in this section, including recovering any funding not spent.

Completing the “Accounts Income and Expenditure” Excel tab

4 Income and Expenditure

Please complete all yellow fields in the return, enter a zero if the field isn't applicable.

4.1 NCTL Income received via the payment profiles

The cell for this year is populated from the Audit Grant Return tab. You'll need to complete the previous year's figure manually.

4.2 Holdbacks to be accrued and recovered /paid, settled after year end

The holdback section is included to record any holdback adjustments that relate to the year of account that will be adjusted after the year-end. All adjustments notified by us concerning the year of account should be added here.

Please note that monies we'll recover from you should be recorded as a negative entry (to reduce our overall income) and any additional monies to be paid, eg. in respect of a shortfall in bursary payment by the NCTL, should be recorded as positive values, to add to the total income. A breakdown of the holdbacks should be included in note 3 on the Notes to Accounts tab.

4.3 Deferred Income

The deferred income lines have been included to allow for cases where providers won't have completed the training for which funding has been provided within the year of account.

4.4 Other Income

The Other income lines have been included for a breakdown of providers other sources of income.

4.5 School Direct (salaried)

School Direct (salaried) income is not required to be recorded in the Audit Grant Return tab; such income should be included in the Accounts Income and Expenditure tab.

If the school-centred initial teacher training (SCITT) provider is the same

legal entity as the lead school and received School Direct (Salaried) grant income directly from NCTL (or via the local authority if the SCITT/lead school is local authority maintained), this should be recorded under “Other income, received from NCTL not included on Audit Grant Return tab”.

If School Direct (salaried) fee income has been received from a separate/other lead school, this income should be recorded as “Other income: public funds including tuition fees (Student Loans Company and School Direct (salaried) fee income from schools)”.

Please complete all relevant entries under Expenditure if School Direct (salaried) funding have been received, this includes grant income from NCTL or fee income from other lead schools.

4.6 Expenditure

This section should be used to show us how the funds received have been spent in the year. We've listed the main expenditure types and below are a brief description for reference:

4.7 Provider staff costs

Full costs (salary, tax, pensions and national insurance) of the staff employed by the provider to administer the trainees and the training programme:

4.8 ITT staff costs

Training staff costs such as subject leads, trainee mentors, observation visits and moderation.

4.9 Indirect overheads

Non trainee related expenses to the provider which may include a cross charge for premises, utilities, finance team resources and training rooms.

4.10 Audit fee

Cost of employing an external auditor or independent examiner to complete the declaration statements.

4.11 Payment for accreditation / to awarding body

Fees paid to the HEI or awarding body for training, awarding qualified teacher status or for postgraduate certificate of education.

4.12 Direct payments to trainees (salary)

Payments made to the trainees via their employing school for school direct or direct claims.

4.13 Bursary payment to trainees

Bursary payments made to the trainees via their employing school

4.14 Payments to schools for trainee placements

Cost of placing trainees in schools as part of their training programme.

4.15 Payments to employers (early years)

Payments to early years trainees to provide supply cover, salary enhancements or other training related material.

4.16 Payments to employers for School Direct (salaried)

Payments from School Direct (salaried) grant received from NCTL to partner schools employing School Direct (salaried) trainees. This is applicable for SCITTs that are the same legal entity as the lead school only, which have made payments to partner schools to contribute to trainee salary costs.

4.17 Other educational supplies and services

Expenditure on items not covered above such as marketing costs, disclosure

and barring service monitoring, conference costs, etc.

Completing the “Accounts Balance Sheet” Excel tab

5 Assets and Liabilities

Please complete all yellow fields in the return, enter a zero if the field isn't applicable. You'll need to complete the current and the previous year's figures manually.

It is expected that the surplus/deficit carried forward to the next year identified on the income and expenditure should match both the net assets total and the reserve total funds figure on the balance sheet. Any accounts submitted with a discrepancy will need to include a numbered note to explain the difference in full.

Completing the “Accounts Auditor Statement” Excel tab

6 Accounts Auditor Statement

For local authority maintained schools the chief finance officer or other local authority officer with appropriate delegated authority may act as signatory. If the local authority is unable to provide assurance an external auditor may be

appointed.

For academies, higher education institutions, private companies and all other schools an external auditor is required to act as signatory.

Completing the “Notes to Accounts” Excel tab

7 Notes to the accounts

The notes tab should be used to provide any supporting information or analysis referenced on the Audit Grant Return, Accounts Income and Expenditure, Accounts Balance Sheet, and Accounts Auditor Statement Excel tabs.

Providers who received SKE funding are required as identified at “Note 4” to complete a breakdown of how much was spent, both in value and percentage terms, under the components listed.

Contacts

If your query relates to early years

Email earlyyearsteachers.nctl@education.gsi.gov.uk for Early Years Audit Grant Return tab queries only.

If your query relates to ITT funding team

Email fa.team@education.gsi.gov.uk for Audit Grant Return tab queries except early years.

If your query relates to income and expenditure, balance sheet or auditor statement

Email financial.monitoring@education.gsi.gov.uk for accounts and auditor tab queries.

[Is there anything wrong with this page?](#)

Services and information

[Benefits](#)

[Births, deaths, marriages and care](#)

[Business and self-employed](#)

[Childcare and parenting](#)

[Citizenship and living in the UK](#)

[Crime, justice and the law](#)

[Disabled people](#)

[Education and learning](#)

[Employing people](#)

[Environment and countryside](#)

[Housing and local services](#)

[Money and tax](#)

[Passports, travel and living abroad](#)

[Visas and immigration](#)

Departments and policy

[How government works](#)

[Departments](#)

[Worldwide](#)

[Policies](#)

[Publications](#)

[Announcements](#)

[Driving and transport](#)

[Working, jobs and pensions](#)

[Help](#) [Cookies](#) [Contact](#) [Terms and conditions](#)

[Rhestr o Wasanaethau Cymraeg](#) Built by the [Government Digital Service](#)

OGI All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright