
Department for Education

Introduction

1. This Estimate provides for expenditure by the Department for Education (including its associated agencies), in pursuit of the functions reflected in the section headings. It also provides for administrative expenditure by those bodies used in implementing and evaluating policy and on central services.

Part I

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	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	53,266,962,000	-	53,266,962,000
Capital	3,982,600,000	-	3,982,600,000
Annually Managed Expenditure			
Resource	-16,385,000	-	-16,385,000
Capital	-	-	-
Total Net Budget			
Resource	53,250,577,000	-	53,250,577,000
Capital	3,982,600,000	-	3,982,600,000
Non-Budget Expenditure	-		
Net cash requirement	56,406,886,000		

Amounts required in the year ending 31 March 2014 for expenditure by Department for Education on:

Departmental Expenditure Limit:Expenditure arising from:

Capital, recurrent payments and loans and associated non cash items in support of the Department's objectives for primary, secondary, tertiary and international education; children's services, including Early Years and Sure Start; Young Peoples services and welfare; curriculum; qualifications and the inspection regime; workforce development and reform; and pension costs for voluntary services overseas (VSO) participants. Expenditure covers both the Department itself, its Executive Agencies and Arms Length Bodies (ALBs), the Children and Family Court Advisory and Support Service, the Children's Commissioner and expenditure associated with Academy activities; together with residual costs from ALBs being closed; loans to educational establishments. Expenditure also covers administration costs and associated non cash items, for the Department, its Executive Agencies and ALBs, and for administration of the Teachers' Pension Scheme.

Income arising from:

Contributions towards and receipts from the three National Executives, other Government Departments and other sources (including the EC) in connection with a range of educational, training, youth support, children and family programmes and initiatives in UK and overseas; Early Intervention Foundation receipts. Income associated with Academy activities. Income also derives from sales of products and publications; rent, sales receipts and profits from surplus Departmental or former ALB properties, equipment or other assets (including some repayment of proceeds of sale), rental income from properties at the European School at Culham and repayments of grant overpaid in previous years. Receipts associated with the closure of departmental ALB's. General administration receipts, including from Teachers TV, recoveries from services provided to Sure Start, international receipts, Schools Standards Fund receipts and Music Manifesto Champion. Recovery of salaries and associated costs for seconded staff.

Annually Managed Expenditure:Expenditure arising from:

Take up and maintenance of Departmental, Executive Agencies and ALB's provisions and associated non cash items. Impairments, tax and pension costs for the Department, it's ALB's and Executive Agencies.

Department for Education will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender	£
Departmental Expenditure Limit				
Resource	53,266,962,000	23,558,392,000	29,708,570,000	
Capital	3,982,600,000	2,053,350,000	1,929,250,000	
Annually Managed Expenditure				
Resource	-16,385,000	-	-16,385,000	
Capital	-	-	-	
Non-Budget Expenditure	-	-	-	
Net cash requirement	56,406,886,000	25,569,272,000	30,837,614,000	

Part II: Subhead detail

£'000

2013-14 Plans									2012-13 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
385,746	-5,790	379,956	52,958,467	-71,461	52,887,006	3,982,600	-	3,982,600	51,246,452	4,501,600
<i>Of which:</i>										
A Activities to Support all Functions										
276,686	-5,790	270,896	40,615	-	40,615	14,970	-	14,970	327,899	15,000
B School Infrastructure and Funding of Education (Department)										
-	-	-	174,185	-	174,185	301,297	-	301,297	283,958	15,135
C Education Standards, Curriculum and Qualifications (Department)										
-	-	-	400,564	-47,000	353,564	-	-	-	929,095	10,000
D Children's Services and Departmental Strategy (Department)										
-	-	-	435,355	-	435,355	-	-	-	675,423	41,883
E Children's Services and Departmental Strategy (NDPB) (Net)										
12,846	-	12,846	114,430	-	114,430	-	-	-	129,082	-
F Departmental Unallocated Provision										
-	-	-	-	-	-	580	-	580	-	-
G Standards and Testing Agency										
5,570	-	5,570	41,346	-1,399	39,947	-	-	-	37,357	-
H National College for Teaching and Leadership										
25,790	-	25,790	494,026	-3,362	490,664	665	-	665	570,231	949
I Education Funding Agency - Excluding Academies										
64,854	-	64,854	38,108,893	-19,700	38,089,193	3,356,134	-	3,356,134	37,169,181	4,087,679
J Academies (Net)										
-	-	-	13,149,053	-	13,149,053	308,954	-	308,954	11,124,226	330,954
Total Spending in DEL										
385,746	-5,790	379,956	52,958,467	-71,461	52,887,006	3,982,600	-	3,982,600	51,246,452	4,501,600
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-16,385	-	-16,385	-	-	-	1,070,968	-
<i>Of which:</i>										
K Activities to Support all Functions (Department)										
-	-	-	-16,385	-	-16,385	-	-	-	73,718	-
<i>Activities to Support all Functions (NDPB)</i>										
-	-	-	-	-	-	-	-	-	-450	-
<i>Executive Agencies</i>										
-	-	-	-	-	-	-	-	-	997,700	-
Total Spending in AME										
-	-	-	-16,385	-	-16,385	-	-	-	1,070,968	-

Part II: Subhead detail

£'000

2013-14 Plans									2012-13 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Total for Estimate										
385,746	-5,790	379,956	52,942,082	-71,461	52,870,621	3,982,600	-	3,982,600	52,317,420	4,501,600
<i>Of which:</i>										
Voted Expenditure										
385,746	-5,790	379,956	52,942,082	-71,461	52,870,621	3,982,600	-	3,982,600	52,317,420	4,501,600
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Net Resource Requirement	53,250,577	52,317,420	50,345,076
Net Capital Requirement	3,982,600	4,501,600	5,042,189
Accruals to cash adjustments	-826,291	-2,285,202	11,616,940
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-26,080	-31,249	-31,672
New provisions and adjustments to previous provisions	-	-1,119,049	-97,465
Departmental Unallocated Provision	-580	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-450	-	-527
<i>Adjustment for NDPBs:</i>			
Remove voted resource and capital	-13,604,883	-11,616,817	-7,405,008
Add cash grant-in-aid	12,789,317	10,434,282	19,043,710
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	38,334
Increase (-) / Decrease (+) in creditors	-	-	34,709
Use of provisions	16,385	47,631	34,859
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	56,406,886	54,533,818	67,004,205

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2013-14 Plans	2012-13 Provisions	2011-12 Outturn
Gross Administration Costs	372,749	384,644	368,161
<i>Less:</i>			
Administration DEL Income	-5,790	-5,465	-5,787
Net Administration Costs	366,959	379,179	362,374
Gross Programme Costs	56,592,910	56,105,451	55,043,362
<i>Less:</i>			
Programme DEL Income	-71,461	-27,648	-38,149
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	56,521,449	56,077,803	55,005,213
Total Net Operating Costs	56,888,408	56,456,982	55,367,587
<i>Of which:</i>			
Resource DEL	53,250,577	51,198,176	50,246,583
Capital DEL	3,637,831	4,139,562	5,022,511
Resource AME	-	1,119,244	98,493
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-3,637,831	-4,139,562	-5,022,511
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	53,250,577	52,317,420	50,345,076
<i>Of which:</i>			
Resource DEL	53,266,962	51,246,452	50,281,442
Resource AME	-16,385	1,070,968	63,634
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	53,250,577	52,317,420	50,345,076

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Voted Resource DEL	-77,251	-33,010	-43,936
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-1,244	-2,055	-3,106
<i>Of which:</i>			
A Activities to Support all Functions	-1,244	-2,055	-2,703
H National College for Teaching and Leadership	-	-	-1
I Education Funding Agency - Excluding Academies	-	-	-402
Other Grants	-443	-117	-17
<i>Of which:</i>			
A Activities to Support all Functions	-443	-117	-
H National College for Teaching and Leadership	-	-	-17
Other Income	-4,103	-3,293	-2,664
<i>Of which:</i>			
A Activities to Support all Functions	-4,103	-3,043	-2,346
H National College for Teaching and Leadership	-	-	-33
I Education Funding Agency - Excluding Academies	-	-250	-285
Total Administration	-5,790	-5,465	-5,787
Programme			
Sales of Goods and Services	-4,761	-5,372	-884
<i>Of which:</i>			
C Education Standards, Curriculum and Qualifications (Department)	-	-106	-118
D Children's Services and Departmental Strategy (Department)	-	-	-25
G Standards and Testing Agency	-1,399	-1,460	-1,280
H National College for Teaching and Leadership	-3,362	-3,806	539
Interest and Dividends	-	-30	154
<i>Of which:</i>			
B School Infrastructure and Funding of Education (Department)	-	-30	-97
D Children's Services and Departmental Strategy (Department)	-	-	-25
H National College for Teaching and Leadership	-	-	276
Other Grants	-66,700	-21,155	-36,908
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-70
B School Infrastructure and Funding of Education (Department)	-	-956	-26,674
C Education Standards, Curriculum and Qualifications (Department)	-47,000	-51	-165
D Children's Services and Departmental Strategy (Department)	-	-	-9,999
I Education Funding Agency - Excluding Academies	-19,700	-20,148	-

Part III: Note B - Analysis of Departmental Income

£'000

	2013-14 Plans	2012-13 Provision	2011-12 Outturn
Other Income	-	-988	-511
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-204
B School Infrastructure and Funding of Education (Department)	-	-615	-610
C Education Standards, Curriculum and Qualifications (Department)	-	-373	-
D Children's Services and Departmental Strategy (Department)	-	-	253
H National College for Teaching and Leadership	-	-	50
Total Programme	-71,461	-27,545	-38,149
Total Voted Resource Income	-77,251	-33,010	-43,936
Voted Capital DEL	-	-103	-37
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-37
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-37
Other Grants	-	-103	-
<i>Of which:</i>			
H National College for Teaching and Leadership	-	-103	-
Total Programme	-	-103	-37
Total Voted Capital Income	-	-103	-37

Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2013-14, 2012-13 or 2011-12.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

Accounting Officer: Mr Chris Wormald

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals are NDPB Accounting Officer appointments:

ALB/NDPB Accounting Officers:

Mr Anthony Douglas	Children and Family Court Advisory and Support Service
Dr Maggie Atkinson	Children's Commissioner

Academy Accounting Officers:

The Head Teacher of each Academy is designated as the Accounting Officer.

Federation Academy (Groups) Accounting Officers

The CEO of each Federation Academy (Academy Group) is designated as Accounting Officer. An individual Head Teacher of an Academy within a Federation is accountable to the Accounting Officer (CEO) of the Federation Academy (Academy Group).

Mr Chris Wormald has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s), and with their Ministers, together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal/Additional Accounting Officer and the NDPB Accounting Officer(s) is set out in writing.

Part III: Note E - Non-Departmental Public Bodies

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Section E	Children and Family Court Advisory and Support Service	125,005	-	124,439
Section E	Children's Commissioner	2,271	-	2,271
Section J	Academies †	13,149,053	328,554	12,662,607
Total		13,276,329	328,554	12,789,317

† Academies are classified to central government as Arms Length Bodies and are not themselves Non Departmental Public Bodies. The Education Funding Agency has responsibility for financing Academy spend, although the individual Academies are responsible for their own income and expenditure.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Non-statutory	
Contingent liabilities in connection to Private Finance Initiative (PFI) contracts to Academies. These contingent liabilities are a result of the Department providing an indemnity to the local authority for potential costs on buildings they own, with existing PFI arrangements, which will be used by the academies. This type of indemnity is considered to be low risk and is only a feature of the academies programme in very specific circumstances. These contingent liabilities only arise where an academy is using a local authority building with an existing PFI contract.	2,100,000
Free Schools Group for Principal designates. The majority of contingent liabilities recorded by Free School Group currently relate to the potential costs that maybe incurred resulting from the engagement of staff prior to the opening of a Free School e.g. head teacher /deputy head teacher. It is important that the senior staff likely to be running the school once it is opened, are involved and take forward the development of the potential Free School prior to opening. These staff will, in many cases have had to tender their resignation at an existing school to take up their post in the Free School. The Department has agreed to underwrite the salaries of these staff for up to two terms in the event that the Free School does not open as planned. Each potential liability is calculated on an individual basis for each project. Once the Free School opens the liability will expire.	1,051
Liabilities that arise from Commercial/ EPC staff who have been made redundant and may seek redress through an Employment Tribunal.	59