

Department for Children, Schools and Families

Introduction

1. This Supplementary Estimate is required for the following purposes:

Amount (£)
Increases Reductions

Changes in resources

RfR 1: To help build a competitive economy and inclusive society by: creating opportunities for everyone to develop their learning; releasing potential in people to make the most of themselves; and achieving excellence in standards of education and levels of skills

Section Reason for Change

Changes related to movements in budgets

Take up of DEL end-year flexibility

Take up of End Year Flexibility to increase administration provision for:

A	Activities to Support all Functions	8,800,000
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Take up of end year flexibility to increase other resource and current grants provision for:

A	Activities to Support all Functions	32,920,000
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B	Support for Schools and Teachers not paid through Local Education Authorities	103,344,000
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C	Support for Children and Families not paid through Local Authorities	22,298,000
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D	Support for Youth not paid through Local Authorities	170,799,000
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H	Current Grants to Local Authorities to Support Children and Families	27,160,000
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M	Current Grants to Local Authorities to Support Youth Programmes	6,700,000
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Take up of Capital end year flexibility to increase provision for:

B	Support for Schools and Teachers not paid through Local Education Authorities	31,400,000
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D	Support for Youth not paid through Local Authorities	2,900,000
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G	Capital Grants for Local Education Authorities to support Schools	20,763,000
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I	Capital Grants to Local Authorities to Support Children and Families	55,185,000
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Introduction

Take up of Departmental Unallocated Provision

	Draw down of near-cash programme costs DUP to increase provision for:	
D	Support for Youth not paid through Local Authorities	64,105,000
	Draw down of Capital DUP to increase provision for:	
C	Support for Children and Families not paid through Local Education Authorities	33,792,000
I	Capital Grants to Local Authorities to Support Children and Families	15,000,000

Transfers of budgetary cover to/from other government departments

A	Increase in administration costs to fund transfer from the Department for Work and Pensions in respect of Joint Birth Registration	262,000
A	Increase in administration costs to fund transfer from the Department for Work and Pensions in respect of Child Poverty	110,000
A	Increase in administration costs to fund transfer from the Cabinet Office in respect of the Parliamentary Council	529,000
C	Increase in programme costs to fund transfer from the Department for Work and Pensions in respect of the School Gates Project	431,000
D	Increase in programme costs to fund transfer from the Department for Work and Pensions in respect of Apprenticeships	12,500,000
H	Increase in programme costs to fund transfer from the Department for Work and Pensions in respect of Child Poverty	1,500,000
C	Decrease in programme costs to fund transfer to the Scottish Office in respect of the Family Fund Trust	-642,000
C	Decrease in programme costs to fund transfer to the Scottish Office in respect of the National Society for the Prevention of Cruelty to Children	-161,000
C	Decrease in programme costs to fund transfer to the Welsh Assembly in respect of the Family Fund Trust	-372,000
C	Decrease in programme costs to fund transfer to the Welsh Assembly in respect of the National Society for the Prevention of Cruelty to Children	-93,000
C	Decrease in programme costs to fund transfer to the Northern Ireland Executive in respect of the Family Fund Trust	-220,000
C	Decrease in programme costs to fund transfer to the Northern Ireland Executive in respect of the National Society for the Prevention of Cruelty to Children	-55,000
H	Decrease in programme costs to fund transfer to the Office for Standards in Education, Childrens Services and Skills in respect of Early Years Foundation Stage inspections.	-8,100,000

Introduction

Changes in operating appropriations in aid (not offset by changes in spending)

G	Increase in Interest Received on 105 Loans	-47,000
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Other changes in DEL spending

A	Adjustment relating to a change in accounting policy as a consequence of implementing International Financial Reporting Standards under IAS 19 Accrued Employee Benefits	819,000
A	Increase in provision for loss on sale of Fixed Assets	6,000

Changes in Annually Managed Expenditure (AME)

Q	Adjustment relating to a change in accounting policy as a consequence of implementing International Financial Reporting Standards under IAS 19 Accrued Employee Benefits now moved to DEL	-171,000
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Other changes

Resource transfers to/from another Request for Resources

B	Transfer to RfR1 from RfR2, Section A to support the National Strategy.	4,750,000
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Resource transfers within the Request for Resources

A	Increase in provision for Activities to Support all Functions	10,699,000
D	Increase in provision for Support for Youth not paid through Local Authorities	103,344,000
E	Increase in provision for Compensation to former college of Education staff	525,000
F	Increase in provision for Current Grants for Local Education Authorities to support Schools and Teachers	769,329,000
G	Increase in provision for Capital Grants for Local Education Authorities to support Schools	31,846,000
H	Increase in provision for Current Grants to Local Authorities to Support Children and Families	107,287,000
I	Increase in provision for Capital Grants to Local Authorities to Support Children and Families	7,257,000
K	Increase in provision for Area Based Grants	3,300,000
M	Increase in provision for Current Grants to Local Authorities to Support Youth Programmes	4,800,000
B	Reduction in provision for Support for Schools and Teachers not paid through Local Education Authorities	-43,559,000
C	Reduction in provision for Support for Children and Families not paid through Local Authorities	-165,115,000
J	Reduction in provision for Dedicated Schools Grant	-829,712,000
L	Reduction in provision for Capital Grants to Local Authorities to Support Youth Programmes	-1,000

Introduction

Transfers to/from non-voted spending

	To decrease provision for:	
B	Support for Schools and Teachers not paid through Local Education Authorities	-23,538,000
C	Support for Children and Families not paid through Local Authorities	-9,728,000
D	Support for Youth not paid through Local Authorities	-36,333,000
F	Current Grants for Local Education Authorities to support Schools and Teachers	-13,548,000
G	Capital Grants for Local Education Authorities to support Schools	-2,611,418,000
H	Current Grants to Local Authorities to Support Children and Families	-19,200,000
I	Capital Grants to Local Authorities to Support Children and Families	-218,000
J	Dedicated Schools Grant	-9,000,000

Increases in non-budget spending

N	British Educational Communications and Technology Agency	25,243,000
N	National College for Leadership of Schools and Children's Services	39,614,000
N	Schools Food Trust	2,526,000
N	Training and Development Agency for Schools	53,088,000
N	Partnerships for Schools	2,586,974,000
O	Children and Families Court Advisory and Support Service	9,576,000
O	Children's Workforce Development Council	19,093,000
P	Qualifications and Curriculum Authority	44,688,000

Changes in operating appropriations in aid (fully offset by changes in spending)

A	Activities to Support all Functions	7,899,000	-7,899,000
B	Support for Schools and Teachers not paid through Local Education Authorities	10,508,000	-10,508,000
C	Support for Children and Families not paid through Local Authorities	13,212,000	-13,212,000
D	Support for Youth not paid through Local Authorities	260,000	-260,000
F	Current Grants for Local Education Authorities to support Schools and Teachers	32,916,000	-32,916,000
H	Current Grants to Local Authorities to Support Children and Families	10,750,000	-10,750,000
K	Area Based Grants	4,869,000	-4,869,000

Totals

4,515,676,000 -3,851,645,000

Total RfR 1

664,031,000

Introduction

RfR 2: Promoting the physical, intellectual and social development of babies and young children through Sure Start, Early Years Provision and Childcare

Section Reason for Change

Changes related to movements in budgets

Take up of DEL end-year flexibility

Take up of end year flexibility to increase other resource and current grants provision for:

A	Support for Sure Start, Early Years and Childcare not paid through Local Authorities	21,573,000
B	Current Grants to Local Authorities to support Sure Start, Early Years and Childcare	60,668,000

Take up of Capital end year flexibility to increase provision for:

A	Support for Sure Start, Early Years and Childcare not paid through Local Authorities	3,400,000
C	Capital Grants to Local Authorities to support Sure Start, Early Years and Childcare	66,000,000

Other changes

Resource transfers to/from another Request for Resources

A	Transfer from RfR2 to RfR1, Section B to fund National Strategy.	-4,750,000
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Resource transfers within the Request for Resources

B	Current Grants to Local Authorities to support Sure Start, Early Years and Childcare	15,684,000
C	Capital Grants to Local Authorities to support Sure Start, Early Years and Childcare	3,400,000
A	Support for Sure Start, Early Years and Childcare not paid through Local Authorities	-19,084,000

Transfers to/from non-voted spending

A	Support for Sure Start, Early Years and Childcare not paid through Local Authorities	50,000
B	Current Grants to Local Authorities to support Sure Start, Early Years and Childcare	-500,000

Increases in non-budget spending

D	Childrens' Workforce Development Council	500,000
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<u>Totals</u>	171,275,000	-24,334,000
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Total RfR 2	146,941,000
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Total change in resources for Estimate:	810,972,000
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Introduction

Changes in capital

Section Reason for Change

**RfR 1: To help build a competitive economy and inclusive society
by: creating opportunities for everyone to develop their learning;
releasing potential in people to make the most of themselves; and
achieving excellence in standards of education and levels of skills**

Changes related to movements in budgets

Take up of DEL End-Year flexibility

Take up of Capital end year flexibility to increase provision
for:

A	Activities to Support all Functions	16,108,000	
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Take up of Departmental Unallocated Provision

Take up of Capital DUP to increase provision for:

A	Activities to Support all Functions	6,700,000	
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Changes in non-operating appropriations in aid (not offset by changes in spending)

A	Increase due to sale of fixed assets		-5,000
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Other changes

Transfers within the Request for Resources

A	Increase in provision for Activities to Support all Functions	8,700,000	
B	Reduction in provision for Support for Schools and Teachers not paid through Local Education Authorities		-8,700,000

Changes in non-operating appropriations in aid (fully offset by changes in spending)

A	Activities to Support all Functions	3,040,000	-3,040,000
G	Capital Grants for Local Education Authorities to support Schools	536,000	-536,000

	<u>Totals</u>	35,084,000	-12,281,000
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	Total RfR 1		22,803,000
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	Total changes in capital for Estimate:		22,803,000
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- As a result of the above and associated non-cash adjustments, there is an increase in the net cash requirement of £833,769,000.
- Symbols are explained in the Introduction to this booklet.

Department for Children, Schools and Families

Part I

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Request for Resources 1: To help build a competitive economy and inclusive society by: creating opportunities for everyone to develop their learning; releasing potential in people to make the most of themselves; and achieving excellence in standards of education and levels of skills	664,031,000
Request for Resources 2: Promoting the physical, intellectual and social development of babies and young children through Sure Start, Early Years Provision and Childcare	146,941,000
Total additional net resource requirement	810,972,000
Additional net cash requirement	833,769,000

SUPPLEMENTARY amounts required in the year ending 31 March 2010 for expenditure by the Department for Children, Schools and Families on:

RfR 1: To help build a competitive economy and inclusive society by: creating opportunities for everyone to develop their learning; releasing potential in people to make the most of themselves; and achieving excellence in standards of education and levels of skills

loans to voluntary aided schools; provision relating to former grant-maintained schools; the Assisted Places Scheme; music and dance schools; support for the Academy of Gifted and Talented Youth; City Technology Colleges; support for Academies; the school curriculum and its assessment; modernising the teaching profession and other educational services and initiatives; initiatives to write-off student loans to teachers in England and Wales; class size reductions; school and local education authority intervention; specialist schools; excellence in cities and other specific grants to local authorities including those through the Standards Fund; Dedicated Schools Grant; grants in aid to the National College for Leadership of Schools and Children's Services, the Training and Development Agency for Schools, the British Educational Communications and Technology Agency, the Schools Food Trust, the Qualifications and Curriculum Authority and the Partnerships for Schools; Set up costs for the Office of Qualifications and Examinations Regulation; support for the Centre for Information Learning Technology; support for Teachers TV; capital grants to schools including those through the Standards Fund; the Youth Service including the Youth Task Force and the Respect Agenda in England and Wales; careers guidance and services including through the Connexions Service including working capital grants and loans for capital purchases; education provision and initiatives, capital grants to music, dance and other schools; payments for education in prisons and other custodial institutions; education maintenance allowances; the provision of training and assessment programmes for young people; initiatives to improve education, training and qualifications arrangements and access to these; payments to the Department for Business, Innovation and Skills to support 14-19 programmes. Set up costs for the Young People's Learning Agency. Millennium Volunteers; payments to the Home Office to support the Criminal Records Bureau; payments and grants to support personal and children's social services, and initiatives relating to teenage pregnancy, hospital and community health services; payments to support Children's Wellbeing;

Part I

payments to Department for Culture, Media and Sport relating to Free Swimming; payments for implementing the Aiming High programme children's secure accommodation and family policy; family parenting and law grants; Grants in Aid to the Children and Family Court Advisory and Support Service, the Children's Workforce Development Council and the Children's Commissioner; payments and grants to support parenting and parenting organisations; children's workforce and development; grants to support Strengthening Families, Marriages and Relationships; payments for Child Trust Fund top ups, including through the Devolved Administrations; payments to support and develop vetting and barring;

payments to the Department for Communities and Local Government to support Area Based Grants; investments and loans to support PFI; payments to the Department for Business, Innovation and Skills in connection with the Regional Development Agencies and the London Development Agency; to local voluntary, community and business support organisations; grant in aid, grants and working capital loans to the General Teaching Council; the Department's own administration and research and payments for the administration of teachers' pensions; payments for the administration of Department for Business, Innovation and Skills provided under a shared service agreement; information and publicity services;

departmental restructuring costs; initiatives and programmes supported by the European Union; compensation payments to teachers and staff of certain institutions and teachers' medical fees; and associated non-cash items.

RfR 2: Promoting the physical, intellectual and social development of babies and young children through Sure Start, Early Years Provision and Childcare

promoting the physical, intellectual and social development of babies and young children; childcare initiatives including quality assurance arrangements, children's centres; the education of under-fives; supporting families and communities; promoting Children's Wellbeing; evaluating the programme; Grant in Aid to the Children's Workforce Development Council; the administration of the Sure Start Unit; and associated non-cash items.

The **Department for Children, Schools and Families** will account for this Estimate.

Part II: Changes proposed

Resources

£'000

	Present Net Provision	Change in Gross Provision	Change in A in A	Change in Net Provision	New Net Provision	
RfR 1: To help build a competitive economy and inclusive society by: creating opportunities for everyone to develop their learning; releasing potential in people to make the most of themselves; and achieving excellence in standards of education and levels of skills						
		734,754	70,723	664,031		
Spending in Departmental Expenditure Limits (DEL)						
<i>Central Government spending</i>						
A	Activities to Support all Functions	216,995	62,044	7,899	54,145	271,140
B	Support for Schools and Teachers not through Local Education Authorities	2,333,462	82,905	10,508	72,397	2,405,859
C	Support for Children and Families not paid through Local Authorities	565,237	-106,653	13,212	-119,865	445,372
D	Support for Youth not paid through Local Authorities	7,813,078	317,575	260	317,315	8,130,393
E	Compensation to Former College of Education Staff	11,793	525	-	525	12,318
<i>Support for Local Authorities</i>						
F	Current Grants for Local Education Authorities to Support Schools and Teachers	4,008,714	788,697	32,916	755,781	4,764,495
G	Capital Grants for Local Education Authorities to Support Schools	2,597,861	-2,558,809	47	-2,558,856	39,005
H	Current Grants to Local Authorities to support Children and Families	161,111	119,397	10,750	108,647	269,758
I	Capital Grants to Local Authorities to support Children and Families	95,712	77,224	-	77,224	172,936
J	Dedicated Schools Grant	30,486,210	-838,712	-	-838,712	29,647,498
K	Area Based Grants	1,303,924	-1,569	-4,869	3,300	1,307,224
L	Capital Grants to Local Authorities to Support Youth Programmes	1	-1	-	-1	-
M	Current Grants to Local Authorities to Support Youth Programmes	9,546	11,500	-	11,500	21,046
Non-Budget						
N	Grant in Aid to NDPBs supporting Schools	3,556,965	2,707,445	-	2,707,445	6,264,410

Part II: Changes proposed

Resources

£'000

	Present Net Provision	Change in Gross Provision	Change in A in A	Change in Net Provision	New Net Provision
O Grant in Aid to NDPBs supporting Children and Families	170,043	28,669	-	28,669	198,712
P Grant in Aid to NDPBs supporting Youth	151,969	44,688	-	44,688	196,657
Spending in Annually Managed Expenditure (AME)					
<i>Central Government spending</i>					
Q Activities to Support All Functions (AME)	505	-171	-	-171	334
RfR 2: Promoting the physical, intellectual and social development of babies and young children through Sure Start, Early Years Provision and Childcare					
		146,941	-	146,941	
Spending in Departmental Expenditure Limits (DEL)					
<i>Central Government spending</i>					
A Support for Sure Start, Early Years and Childcare not paid through Local Authorities	58,137	1,189	-	1,189	59,326
<i>Support for Local Authorities</i>					
B Current Grants to Local Authorities to support Sure Start, Early Years and Childcare	1,364,773	75,852	-	75,852	1,440,625
C Capital Grants to Local Authorities to support Sure Start, Early Years and Childcare	383,025	69,400	-	69,400	452,425
Non-Budget					
D Grant in Aid to NDPBs supporting Children and Families	24,350	500	-	500	24,850
Total for Estimate:		881,695	70,723	810,972	

Capital and Cash

£'000

	Present Provision	Changes in Provision	New Provision
Total Capital Expenditure	19,600	26,384	45,984
Non-Operating A in A	-	3,581	3,581
Net cash requirement	55,365,712	833,769	56,199,481

Part II: Revised subhead detail including additional provision

							£'000	
Resources						Capital		
Admin	Other Current	Grants	Gross Total	A in A	Net Total	Capital	Non-operating A in A	
1	2	3	4	5	6	7	8	
RfR 1: To help build a competitive economy and inclusive society by: creating opportunities for everyone to develop their learning; releasing potential in people to make the most of themselves; and achieving excellence in standards of education and levels of skills								
201,930	1,868,255	52,211,111	54,281,296	134,139	54,147,157	45,984	3,581	
Spending in Departmental Expenditure Limits (DEL)								
<i>Central Government spending</i>								
A	Activities to Support all Functions							
201,930	87,614	1,127	290,671	19,531	271,140	45,448	3,045	
B	Support for Schools and Teachers not through Local Education Authorities							
-	1,242,945	1,176,947	2,419,892	14,033	2,405,859	-	-	
C	Support for Children and Families not paid through Local Authorities							
-	236,580	241,979	478,559	33,187	445,372	-	-	
D	Support for Youth not paid through Local Authorities							
-	248,985	7,896,952	8,145,937	15,544	8,130,393	-	-	
E	Compensation to Former College of Education Staff							
-	-	12,318	12,318	-	12,318	-	-	
<i>Support for Local Authorities</i>								
F	Current Grants for Local Education Authorities to Support Schools and Teachers							
-	32,916	4,764,495	4,797,411	32,916	4,764,495	-	-	
G	Capital Grants for Local Education Authorities to Support Schools							
-	-	39,052	39,052	47	39,005	536	536	
H	Current Grants to Local Authorities to support Children and Families							
-	10,750	269,758	280,508	10,750	269,758	-	-	
I	Capital Grants to Local Authorities to support Children and Families							
-	-	172,936	172,936	-	172,936	-	-	
J	Dedicated Schools Grant							
-	-	29,647,498	29,647,498	-	29,647,498	-	-	
K	Area Based Grants							
-	8,131	1,307,224	1,315,355	8,131	1,307,224	-	-	
L	Capital Grants to Local Authorities to Support Youth Programmes							
-	-	-	-	-	-	-	-	
M	Current Grants to Local Authorities to Support Youth Programmes							
-	-	21,046	21,046	-	21,046	-	-	

Part II: Revised subhead detail including additional provision

£'000

Resources							Capital		
Admin	Other Current	Grants	Gross Total	A in A	Net Total	Capital	Non-operating A in A		
1	2	3	4	5	6	7	8		
Non-Budget									
N	Grant in Aid to NDPBs supporting Schools	-	-	6,264,410	6,264,410	-	6,264,410	-	-
O	Grant in Aid to NDPBs supporting Children and Families	-	-	198,712	198,712	-	198,712	-	-
P	Grant in Aid to NDPBs supporting Youth	-	-	196,657	196,657	-	196,657	-	-
Spending in Annually Managed Expenditure (AME)									
<i>Central Government spending</i>									
Q	Activities to Support All Functions (AME)	-	334	-	334	-	334	-	-
RfR 2: Promoting the physical, intellectual and social development of babies and young children through Sure Start, Early Years Provision and Childcare									
		-	22,325	1,954,901	1,977,226	-	1,977,226	-	-
Spending in Departmental Expenditure Limits (DEL)									
<i>Central Government spending</i>									
A	Support for Sure Start, Early Years and Childcare not paid through Local Authorities	-	22,325	37,001	59,326	-	59,326	-	-
<i>Support for Local Authorities</i>									
B	Current Grants to Local Authorities to support Sure Start, Early Years and Childcare	-	-	1,440,625	1,440,625	-	1,440,625	-	-
C	Capital Grants to Local Authorities to support Sure Start, Early Years and Childcare	-	-	452,425	452,425	-	452,425	-	-
Non-Budget									
D	Grant in Aid to NDPBs supporting Children and Families	-	-	24,850	24,850	-	24,850	-	-
Total for Estimate:									
		201,930	1,890,580	54,166,012	56,258,522	134,139	56,124,383	45,984	3,581

Part II: Resource to cash reconciliation

£'000

	Present	Increase(+)/ Decrease(-)	Revised
Net Resource Requirement	55,313,411	810,972	56,124,383
Voted capital items			
Capital	19,600	26,384	45,984
Less Non-operating A-in-A	-	3,581	3,581
Total net voted capital	19,600	22,803	42,403
Accruals to cash adjustment			
Adjustments to remove non-cash items:			
Cost of Capital charges	6,691	-	6,691
Depreciation	-8,266	-	-8,266
New provisions and adjustments to previous provisions	-922	-	-922
Profit/loss on sale of assets	-	-6	-6
Prior period adjustments	-	-	-
Other non-cash items	-450	-	-450
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	35,648	-	35,648
Total accruals to cash adjustments	32,701	-6	32,695
Excess cash to be CFERd	-	-	-
Net Cash Requirement	55,365,712	833,769	56,199,481

Part III: Extra receipts payable to the Consolidated Fund

In addition to appropriations in aid the following income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics):

	£'000			
	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as A in A	-	-	550	<i>550</i>
Non-operating income not classified as A in A	-	-	-	-
Other amounts collectable on behalf of the Consolidated Fund	-	-	-	-
Excess cash receipts to be surrendered to the Consolidated Fund	-	-	-	-
Total	-	-	550	<i>550</i>

Forecast Operating Cost Statement

£'000

	2009-10 Provision
Net Administration Costs	
RfR 1	192,872
RfR 2	-
Total Net Administration Costs	192,872
Net Programme Costs	
RfR 1	53,954,285
RfR 2	1,977,226
Non-voted	-550
Total Net Programme Costs	55,930,961
Total Net Operating Cost	56,123,833
<i>of which:</i>	
Net Resource Requirement	56,124,383
Non-voted Expenditure	-
Consolidated Fund Extra Receipts	-550
Reduction in planned spend unable to be included in Estimate	-
Resource Budget	49,537,973

Notes to the Estimate

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

	£'000
	2009-10 Provision
Net Resource Requirement (Estimates)	56,124,383
<i>Adjustments to remove:</i>	
Provision voted for earlier years	-
<i>Adjustments to additionally include:</i>	
Non-voted expenditure in the OCS	-
Consolidated Fund Extra Receipts in the OCS	-550
Reductions in planned spend unable to be included in Estimate	-
Other adjustments	-
Net Operating Cost (Accounts)	56,123,833
<i>Adjustments to remove:</i>	
Gains / losses from sale of capital assets	-6
Capital grants	-1,116,904
European Union income related to capital grants	-
Voted expenditure outside the budget	-
<i>Adjustments to additionally include:</i>	
Other Consolidated Fund Extra Receipts	-
Resource consumption of non departmental public bodies	-5,468,950
Unallocated resource provision	-
Other adjustments	-
Resource Budget (Budget)	49,537,973
<i>of which:</i>	
Departmental Expenditure Limits (DEL)	49,537,639
Annually Managed Expenditure (AME)	334

Reconciliation of capital expenditure between Estimates and Budgets

	£'000
	2009-10 Provision
Net Voted Capital (Estimates)	42,403
<i>Adjustments to remove:</i>	
Provision voted for earlier years	-
<i>Adjustments to additionally include:</i>	
Other Consolidated Fund Extra Receipts	-
Capital spending by non-departmental public bodies	6,414,571
Capital grants	1,116,904
European Union income related to capital grants	-
Supported capital expenditure (revenue)	944,700
Capital spending by levy funded bodies	-
Unallocated capital provision	21
Reduction in planned spend unable to be included in Estimate	-
Other adjustments	-944,700
Capital Budget (Budget)	7,573,899
<i>of which:</i>	
Departmental Expenditure Limits (DEL)	7,573,899
Annually Managed Expenditure (AME)	-

Notes to the Estimate (*continued*)

Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following Accounting Officer appointments have been made for the Request for Resources within this Estimate:

Request for Resources 1: Mr David Bell, Permanent Head of the Department

Request for Resources 2: Mr David Bell, Permanent Head of the Department

Mr David Bell, Permanent Head of Department, has personal responsibility for the proper presentation of the resource accounts and their transmission to the Comptroller and Auditor General. Mr David Bell, Permanent Head of Department 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* (FRM), 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 the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are set out in chapter 3 of *Managing Public Money* issued by the Treasury.

Notes to the Estimate (*continued*)

Analysis of operating appropriations in aid (A in A)

£'000

2009-10

RfR 1: To help build a competitive economy and inclusive society by: creating opportunities for everyone to develop their learning; releasing potential in people to make the most of themselves; and achieving excellence in standards of education and levels of skills

Administration	9,058
<i>of which:</i>	
Sale of goods and services	9,058
Programme	125,081
<i>of which:</i>	
Sale of goods and services	11,760
Other grant income (including repayments of grants/subsidies)	19,794
Interest and dividends	47
Other income (including receipts)	93,480

Total RfR 1 **134,139†**

† Amount that may be applied as operating appropriations in aid in addition to the net total arising from: sale of National Record of Achievement products; receipts in connection with Childcare Link; recovery of salaries, etc. for seconded staff; receipts from careers service conferences; receipts relating to Qualifications and Curriculum Authority properties and surplus Funding Agency for Schools; receipts from outside organisations (including the EC) in respect of advertising and publicity activities and materials;

sale of research publications; repayments of grants overpaid to voluntary aided and special schools in previous years, including repayment of proceeds of sale; receipts from the European Social Fund to cover departmental programmes supported by the EC; general administration receipts, including those in connection with services provided to Sure Start; receipts from the Department for Business, Innovation and Skills for administration shared services; contributions from the National Assembly for Wales towards Key Skills; contributions from the National Assembly for Wales and the Scottish Executive for dance and drama students;

contributions from the Scottish Executive, the National Assembly for Wales, and the Northern Ireland Executive towards Millennium Volunteers and miscellaneous European Education programmes; contributions from the National Assembly for Wales and the Northern Ireland Executive for the International Mathematics Olympiad; annual maintenance fee from the Northern Ireland Executive for the National Professional Qualification for Headship; contributions from other government departments and other sources towards the costs of promoting UK education and training overseas; receipts for Teachers TV; International Receipts (including the EC); Schools Standard Fund receipts; Music Manifesto Champion;

Food Standards Agency receipts; and of research and miscellaneous services and projects; inspection of Jobcentre Plus from the Department of Work and Pensions; Strengthening Families receipts from the Home Office; Literacy and Numeracy receipts; London Challenge receipts; receipts from the Department of Health for Investors in People Healthy Organisations; contributions from other Government Departments to support schools, children's programmes and youth work; receipts from the Department for Communities and Local Government for Community Cohesion; receipts from other Government Departments for Academies and Area Based Grants.

Total Operating A in A **134,139**

Analysis of non-operating appropriations in aid (A in A)

£'000

2009-10

RfR 1: To help build a competitive economy and inclusive society by: creating opportunities for everyone to develop their learning; releasing potential in people to make the most of themselves; and achieving excellence in standards of education and levels of skills

Programme	3,581
<i>of which:</i>	
Sale of assets	3,045
Loan, etc, repayments	536

Total RfR 1 **3,581**[†]

† Amount that may be applied as non-operating appropriations in aid, arising from: repayment of loans to former grant-maintained schools and discretionary loans paid under Schedule 3 of the School Standards and Framework Act 1998 and receipts from the sale of surplus land, buildings and equipment.

Total Non-Operating A in A **3,581**

Notes to the Estimate (*continued*)

Analysis of Consolidated Fund extra receipts

	£'000	
	2009-10 Provision Income	Receipts
Other Income Φ	550	550
Total	550	550

Notes to the Estimate (*continued*)

Departmental Expenditure Limits and Administration Budgets

£'000

	Change		Voted	New DEL Non-voted	Total
	Voted	Non-voted			
Resource DEL	368,992	127,833	48,111,610	1,426,029	49,537,639
<i>of which: †</i>					
Administration budget	10,520	-	192,872	-	192,872
Near-cash in RDEL	368,992	127,833	48,108,997	1,465,642	49,574,639
Capital DEL ††	-2,316,354	2,516,040	1,370,207	6,203,692	7,573,899
Less Depreciation †††	-	-1,584	-7,932	-5,143	-13,075
Total DEL	-1,947,362	2,642,289	49,473,885	7,624,578	57,098,463

† The total of the 'Administration Budget' and 'Near-cash in Resource DEL' figures may well be greater than Total Resource DEL, due to the definitions overlapping.

†† Capital DEL includes items treated as Resource in Estimates and accounts but which are treated as Capital DEL in budgets.

††† Depreciation, which forms part of Resource DEL, is excluded from Total DEL since Capital DEL includes capital spending and to include depreciation of those assets would lead to double counting.

Cash which may be retained to offset expenditure

£'000

Revised

Cash which may be retained by the department to offset expenditure in the year due to its relationship with income (operating and non-operating) that has been, or will be, appropriated in aid.	137,720
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Notes to the Estimate (*continued*)

Changes in Accounting Policies

Adjustment relating to a change in accounting policy as a consequence of implementing International Financial Reporting Standards under IAS 19 Accrued Employee Benefits.

The usual convention is to seek the resource requirements related to prior period adjustments (PPAs) back to 2001-02, the first year in which Parliament voted resource-based Supply Estimates, in order to obtain the spending authority that would otherwise have been needed across those years. However, since PPAs in Estimates go back only to 2001-02, the PPA numbers for IFRS could be potentially misleading, particularly where transactions may well pre-date the cut off point, as only part of an obligation would be included. In view of this, we have not included PPAs for IFRS in our Supplementary Estimate.

Notes to the Estimate (*continued*)

Grants in aid

RfR/Section	Body	£'000
RfR1- N	British Educational Communications and Technology Agency♥	120,153
RfR1- N	National College for Leadership of Schools and Children's Services♥	128,297
RfR1- N	Schools Food Trust♥	9,527
RfR1- N	Training and Development Agency for Schools♥	776,943
RfR1- N	Partnerships for Schools♦	5,229,490
RfR1- O	Children and Families Court Advisory and Support Service♥	131,850
RfR1- O	Children's Commissioner♥	2,704
RfR1- O	Childrens' Workforce Development Council♥	64,158
RfR1- P	Qualifications and Curriculum Authority♥	196,657
RfR2- D	Childrens' Workforce Development Council♥	24,850
	Total	6,684,629

Notes to the Estimate (*continued*)

Contingent liabilities

Nature of Liability	£'000
Non-statutory	
In order to ensure the continued occupancy of a surplus government office, the lease of the property in Histon, Cambridge was assigned in 2003 to Opportunity Links Ltd. They are a company limited by guarantee, working closely with the DCSF to support the delivery of information to families. Under the terms of the original lease the Secretary of State is guarantor of the tenants' obligations and in the event of Opportunity Links ceasing to exist, the Secretary of State will be required to take over the lease obligations.	1,170
Qualification and Curriculum Authority indemnity - Minerva Diploma Aggregation Service (DAS) in respect of claims against the Qualifications and Curriculum Authority (QCA)	46,000
The Department will give an indemnity to the landlord for Spring Place, Coventry, occupied by OFQUAL, an independent part of the Qualifications and Curriculum Authority (QCA). Spring Place was originally taken by the Adult Learning Inspectorate (ALI) and the lease was guaranteed by the Secretary of State. When ALI was taken over by OFSTED the property was assigned to QCA (OFQUAL) in April 2008.	4,523
The Department will give an indemnity in respect of legal claims against the Qualifications and Curriculum Authority (QCA) arising from claims materialising from the National Curriculum Test (NCT) 2009 contract.	2,000
The Department has entered into contingent liabilities, in connection to Private Finance Initiative (PFI) contracts, in respect of Academies. The Department will provide an indemnity to the local authority for potential costs on buildings they own, with existing PFI arrangements.	419,750
