

Devolved School Management Scheme (PRIMARY)

Angus Council

Angus Council

Devolved School Management Scheme **2022**

Formal Review date: March 2025

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1. INTRODUCTION

Angus is a small semi-rural Authority situated on the East Coast of Scotland. Angus has approximately 115 820 citizens located, in the main, around 7 burghs. The school estate is spread across 51 primary schools, 8 Secondary Schools and 1 Gaelic Medium unit located in Whitehills School. There are approximately 8432 children in our primary schools and approximately 6680 young people in our secondary schools. 29.8% of our children and young people live in SIMD 1-4 with an estimated 25% of children and young people living in poverty in Angus. Further information about the Angus Council context can be found the [Angus Council Website](#).

Our schools sit within the Council's Education & Lifelong Learning Directorate, alongside centrally based teams that provide support to schools. (see section 4.14 Professional Support Teams)

The Angus Annual Education Plan sets out the operating context, progress against planned improvements and details future improvement priorities. It is evaluated and updated annually. Our priorities are drawn from national and local data, including the collation of priorities identified by each of our schools in their own standards and qualities reports. The plan is built upon 3 broad themes- Angus Cares; Angus Learns; Angus Improves. The evaluation report and action plans can be accessed [here](#) . It is a clear expectation that sufficient resource in budgets, devolved and non-devolved, is allocated to achieving the priorities detailed with the Angus Education Plan and individual school improvement plans.

It is important to note that the Council is funded almost wholly from public money in one form or another (e.g. Scottish Government Grant, Council Tax, Non-Domestic Rates, etc). Recent years have seen challenges relating to the Council's funding settlement which has directly impacted on Council services including Education and Lifelong Learning. There is therefore a clear responsibility on all elected members and employees of the Council to ensure that all Council resources are used properly and efficiently. In light of these responsibilities, the Council's [Financial Regulations](#) are critically at the heart of the Council's financial arrangements which ensure the proper and efficient use of resources and set the scene to ensure that sound financial control is operated. The Angus Council DSM scheme reflects these responsibilities.

Parental Involvement

We recognise the importance of parental involvement in children's and young people's learning and school life. Currently all our 59 schools have an active Parent Council. Parent councils help parents and carers to become involved in their children's learning and provide a voice for them and their school community.

The role of a parent council is to:

- help the school in its work with children/ young people
- take account of the views of parents and discuss these with the head teacher and the council
- take part in appointing promoted staff
- encourage links between the school, parents and carers, pupils, pre-school groups and the community
- support the school in developing home and school partnerships
- make use of the skills, knowledge and experience that parents can offer

More information can be found at this [link](https://education.gov.scot/parentzone/getting-involved/parent-councils/about-parent-councils/) and <https://education.gov.scot/parentzone/getting-involved/parent-councils/about-parent-councils/>

Devolved School Management Overview

Devolved School Management was introduced in 1993 to enhance and improve the management of resources at school level. The DSM guidance was reviewed in 2006, and again in 2012, taking account of the changing economic and financial climate for both Local Authorities and the Scottish Government. In June 2017 the Scottish Government consulted on changes to DSM as part of the wider "*Fair Funding to Achieve Excellence and Equity in Education*" consultation.

The Angus DSM Scheme, first implemented by Tayside Regional Council in 1994, was adopted by Angus Council at re-organisation in April 1996.

The underlying principles, set out in the Scottish Government guidelines published in 2006 and 2012 underpin the Angus Scheme. A fundamental principle of the scheme is that it is subject to continuing evaluation and review to ensure that with changing circumstances the general principles and aims underpinning the scheme continue to be met.

A review of the original scheme was carried out in January 1997, with subsequent reviews in March 1999, March 2001, January 2005, February 2006, February 2007 and May 2012.

The updated national DSM guidelines, published in summer 2019, seek to build and improve on the DSM Guidelines of 2012 and, critically, reflect and integrate with the Education Reform Programme and priorities emerging from the Scottish Government and COSLA Education Reform Joint Agreement of June 2018.

The new Guidelines aim to encourage participation and collaboration with the Local Authority, wider teams, schools and parents. Collaboration is key to a successful local DSM Scheme and this is captured within the Joint Agreement and Head Teachers' Charter to which these guidelines align and support. The revised Angus scheme captures the ambitions and requirements of the new national guidelines

PRINCIPLES OF DEVOLVED SCHOOL MANAGEMENT

The updated DSM principles, agreed by the Fair Funding Reference Group and building on and enhancing the foundations and principles of the 2012 guidance, are:

- Subsidiarity and Empowerment
- Collaboration
- Accountability and Responsibility
- Clarity and Equity

These principles reflect the National Improvement Framework aims of excellence through raising attainment and achieving equity. The principles also fully endorse those proposed in the Fair Funding consultation:

- **support excellence and equity** - ensuring every child and young person has the same opportunity to succeed
- **be fair** - placing the needs of all children and young people at the centre
- **be simple**, transparent and predictable – ensuring the costs of delivering education can be easily understood and explained and that schools are able to manage and plan ahead with certainty
- **deliver value for money** – ensuring that every penny spent is used effectively

The overall aim of the Angus scheme is to improve the learning and teaching process and, in doing so, improve outcomes for children and young people in Angus schools.

There is clear recognition in Angus that there are advantages to schools in being empowered and having the permissions to be able to take decisions on certain matters quickly and on their own responsibility while remaining accountable to the Authority and in having control over their own budget.

There is also, however, a widespread view that the primary role of a Head Teacher remains the educational role, particularly of managing the curriculum, and that any scheme of delegation should not be detrimental to this by imposing substantial and complex new financial or managerial responsibilities; or about Head Teachers being required or expected to take on a greater responsibility for the affairs of their school.

2. BUDGET OVERVIEW

Total Education and Lifelong Learning Revenue Budget

Angus Education and Lifelong Learning Revenue Budget is set and approved each year by the full Council. The Director of Education and Lifelong Learning (ELL) is responsible and accountable for this budget.

The Directorate Revenue Budget consists of Non School Based and School Based sectors.

- Early Years
- Primary Education
- Secondary Education
- Additional Support Needs (ASN)
- Education Psychology Service (EPS)
- Angus Virtual School (AVS)
- Support for Pupils
- Business Support Unit

The total ELL Budget is allocated between the following:

1. Non School Based Budgets i.e. those items of expenditure falling out with the scope of the scheme, and also those parts of the service which are not related to statutory school provision
2. School Based Budget which includes the following items of expenditure devolved to Head Teachers (see section 3)

Non-School-Based Revenue Budget

Some areas of expenditure cannot easily be broken down to school level or would generally bring unnecessary and unproductive bureaucracy were the funding to be devolved. This includes:

- Capital Expenditure, including all PPP costs
- School Meals
- Expenditure Supported by Central Government Specific Grants
- Home to School Transport
- Premature retirement and severance costs
- Central support services (such as EPS, AVS and ASN – primary only)
- Local Authority Information Management Systems (currently SEEMIS)
- Local Authority contracted work on managing the School Estate
- School Security
- Property Insurance
- Non-Domestic Rates
- Facilities Management

- Corporate support functions costs- Human Resources, Finance, Information Technologies, Administration and Legal and Democratic
- School clothing grants
- Education Maintenance Allowances

Although these areas will be exempt from DSM arrangements, the Local Authority can devolve part or all of the sums involved, if the context of the Authority and/or specific schools in Angus, make this appropriate.

3. AREAS OF EXPENDITURE TO BE DEVOLVED

School Based Revenue Budget

The ELL Budget that remains after the Non-School-Based Budget is deducted is the budget that is devolved to schools.

The following is a breakdown of the School Based Revenue Budget allocated between the expenditure headings.

3.1 Areas of expenditure devolved to Head Teachers

Staff Costs (including employers' costs)

- Angus Council Staffing Standard in Primary - Schools.
- Absence Cover for Primary Teaching Staff up to twenty working days but excluding Maternity/paternity pay
- School Based Support Staff
- Continuing Professional Development

Premises

- Repairs and Maintenance of Buildings
- Energy Costs
- Washroom Supplies

Supplies and Services

- Per Capita Allowances
- Replacement and Maintenance of Equipment
- Postage and Telephone calls

Income

- Per Capita Income
- Staff recovery income

Full details of costs and formulas are detailed in the Primary DSM Scheme Guidance (Appendix A)

3.2 Areas of expenditure in the scheme to be controlled centrally

Areas of expenditure in the Scheme to be controlled centrally relate specifically to the strategic role of the Authority in service delivery and quality improvement and include the following:

Staff Costs

- Staff above Angus Council Staffing Standard
- Visiting Specialist Teachers including music instructors and tuition fees.
- Additional Support Needs Teachers in Primary Schools
- School and Pupil Support Assistants
- Provision of Long Term Absence and Maternity/paternity cover
- Staff Travel Expenses in the Primary sector
- Staff Advertising Expenses
- Staff Removal Expenses

Premises

- Insurance Costs
- Rates
- Water Meter and Sewerage
- Ground Maintenance
- Energy Costs
- Carbon Charges
- Facilities management – cleaning, janitorial and SCP
- Waste Collection
- Major Building Improvement and Repair and Maintenance

Transport

- Transport to Sporting Facilities e.g swimming

Income

- School lets

4. THE SCHEME IN DETAIL

This section covers the 9 key areas as outlined in the National DSM Scheme, these are summarised in the Expected and Recommended Summary (Appendix B).

4.1 Financial Regulations

Financial Regulations are an integral part of the stewardship of Council Funds. Adhering to the Financial Regulations ensures that all financial transactions of the Council are conducted in a manner which demonstrates openness, integrity and transparency.

The DSM scheme formulae are driven by pupil rolls and demographic data to promote the effective, efficient and transparent distribution of resources.

4.2 Best Value Principles

The statutory duty of Best Value was introduced in the Local Government in Scotland Act 2003: <https://www.legislation.gov.uk/asp/2003/1/contents>.

Making the best use of public resources is at the heart of delivering Best Value and is core to the Angus DSM scheme. There are clear plans and strategies in place, along with sound governance and leadership. Therefore, as a local authority we are well placed to ensure that resources are deployed to achieve strategic priorities, meet the needs of our schools and communities and deliver continuous improvement.

In achieving Best Value we will be able to demonstrate the following:

- Best use of financial and other resources in the delivery of the service
- Decisions on allocating resources are based on an integrated and strategic approach and contribute to the achievement of our strategic priorities.
- Robust procedures and controls in place to ensure that resources are used appropriately and effectively and are not misused.
- Partnerships exist to maximise the use of their respective resources to achieve shared priorities and outcomes

4.3 Local Authority Commitment to Devolved School Management

In an empowered system, Head Teachers, schools and Local Authorities are partners, each contributing and supporting each other and respecting the different role each plays. This guidance was developed by a collaborative short life DSM Review group with representation from sector Head Teachers, Business Mangers, central colleagues and other stakeholders, to ensure the guidance works for all.

It is our belief that decisions are best made closest to the learner wherever possible, and this should be delegated to Head Teachers and schools. Head Teachers need to be empowered and should have both the autonomy and flexibility in deciding how funding allocated to their schools for the delivery of education is spent through a fair, transparent and equitable DSM scheme. DSM formulae are agreed via a range of consultative mechanisms. These formulae, predominantly linked to school roll, have been designed with relative stability in mind, allowing for Head Teachers to effectively plan spend ahead. Draft August staffing allocations are shared with Head Teachers and Business Support Managers in February along with their roll projections. Longer term roll projections to assist with planning are available.

We support all Head Teachers with a range of financial management information, advice and guidance, professional learning and support from finance specialists. We work with senior leaders in schools to ensure robust financial management procedures are in place. We ensure funding processes minimise workload and bureaucracy for Head Teachers. Corporate finance systems and school systems are now aligned.

We support Head Teachers to be accountable for decisions in budget allocation and that such spending is to support positive outcomes for learners. Existing Pupil Equity Funding guidance has been reviewed and updated and school staff are assimilating this guidance into their funding decision making processes.

4.4 School Expenditure Within Wider Strategic Planning

The Education and Lifelong Learning Directorate reports on progress and sets out its strategic planning framework for the Directorate and priority areas of spend through the Annual Angus Education Plan (AAEP). Our priorities are drawn from national and local data, including the collation of priorities identified by each of our schools in their own standards and qualities reports.

It is essential that the education service as a whole functions efficiently, consistently and at a high level, and that schools and other individual parts of the service are supported to deliver high quality learning experiences for children and young people and achieve the best possible outcomes for our learners.

Individual Service Improvement Plans provide a framework within which the delivery of a high quality service can be planned in a systematic and methodical manner and meets the needs of schools, learners and the wider community. Each service area ASN, Early Years, Primary and Broad General Education and Secondary including the Senior Phase and Lifelong Learner Journey have their own plans. However, there is synergy between the plans, informed by the three themes of Angus Cares; Angus Learns; Angus Improves

which are outlined in the AAEP. This approach supports collaboration within and across services in the pursuit of a coherent and dynamic 2-18 service.

Decisions are made closest to the learner wherever possible and are delegated to Head Teachers and schools. Head Teachers are accountable and responsible for the use of financial resources within their school following consultation with pupils, parents, staff and the wider community, and in line with their School Improvement Plan. These plans are data driven and this data is derived from sound approaches to self-evaluation. They also reflect local authority strategic plans and priorities, and the National Improvement Framework. Strong collaborative leadership is necessary to establish effective systems to support partnership working with pupils, parents, staff and the wider community to determine how best to utilise resource to deliver on local and school level plans. Schools are empowered to make decisions that positively effect outcomes, while being part of a collaborative learning community and the Local Authority. Decisions about education spend are made in a collegiate and transparent way, paying due regard to wider responsibilities. It is expected that financial and training plans are also in place to ensure sufficient resource.

4.5 Scottish Negotiating Committee for Teachers and Local Negotiating Committees for Teachers Agreements

The Head Teachers' Charter empowers Head Teachers and School Leaders to make decisions at the most local level to deliver the highest impact for learners. This includes the facility to design a staffing structure which best supports the curriculum and leadership requirements of a particular setting. Permissions exist within Angus for this to happen, in consultation with the Local Authority, and working within delegated budgets. That said schools must continue to comply with SNCT agreements and terms <http://www.snct.org.uk/> and conditions of service for teaching staff, and with the policies of and agreements made by Angus Council. Agreements regarding teachers' Conditions of Service and other matters within their competency will continue to be made through the AJNCT locally and the SNCT nationally.

All members of the AJNCT have responsibility for feeding back to relevant stakeholders, through a range of forums (HTs via HT meetings, union representatives to teachers via their networks etc) and make efforts to ensure all are informed of, and comply with, local and national guidance. They also encourage people to raise concerns with them, to better inform the deliberations of the AJNCT, and to ensure that any issues are identified at an early stage.

The Joint Secretaries of the AJNCT also offer advice and support to HTs and others about how to implement local agreements, and what to do if there are issues. By ensuring a wide knowledge and understanding of SNCT and AJNCT agreements, and encouraging all staff to engage with them, there is a strengthened culture of collegiality.

The following Local Agreements exist in relation to staffing and/or finance:

- Placement of surplus staff
- Appointment of Principal Teachers
- Appointment of Depute Head Teachers
- Appointment of Head Teachers

These agreements are reviewed regularly and are available to schools to support recruitment processes via the following [link](#)

PUBLICATION

4.6 Publication Availability

As noted in Angus Council Financial Regulations, the Council is almost wholly publicly funded. There is a clear responsibility for elected members and council staff to allocate resources properly and efficiently. Transparency is also an important part of this responsibility and duty to the citizens of Angus. To that end the Angus DSM scheme is available on the outward facing Council website via the following [link](#)

Where individual schools have their own website, it is expected that a link to the Angus Council website, directing parents and other stakeholders to the Angus DSM scheme, is publicised.

TRAINING

4.7 Available Training

Training is available for Head Teachers, aspiring Head Teachers, Business Support Managers and school admin staff on all aspects of DSM.

Modules available through Angus Council's ELearning portal *Always Learning* includes the essential training for effectively managing devolved matters including:

- Data Protection
- Information Governance
- Resilience
- Child Protection
- School Fund
- Health & Safety

Training is delivered in a variety of ways through e-learning, group training sessions, videos, workshops and one to one sessions. A group of central officers consulted with Head Teachers and Business Support Managers and have designed a range of professional learning opportunities and supports.

Should a member of school staff require advice or clarification on a devolved matter, centrally based colleagues are available to assist (see section 4.14).

CONSULTATION, ENGAGEMENT AND TRANSPARENCY

4.8 Consultation and Engagement

Empowerment is core to all work in schools and is embedded in the model of support provided by the local authority. To ensure robust, transparent decision making and best value, a DSM Review group will be established to oversee both Finance and Staffing. This group will have representation from officers, senior leaders and professional association representatives and will follow clear Terms of Reference and governance structures. Short Life Working Groups will be established to take forward specific pieces of work. Membership will be reviewed every three years.

At school level, as at local authority level, empowerment is fundamental to all decision making. This means that Head Teachers consult on appropriate matters, for example, staffing and resources. Consultation should be meaningful and extend beyond mere reporting. It includes arrangements for how major financial decisions, including spending linked to Pupil Equity Fund, are compliant and meet procurement and other statutory arrangements.

As part of the Empowered system, Head Teachers are required to have formal mechanisms in place to ensure that financial decision making is transparent and adheres to principles of Best Value. In practice this means that all Head Teachers have a Financial Procedure in place which is shared on the school website. A School Finance Committee should meet a minimum of 4 times per year, to discuss

- DSM
- PEF
- Any other relevant funding
- Arrangements for communication and consultation with staff, parents, pupils and the wider community

The requirements for the membership of a Finance Committee is outlined in see Appendix C.

4.9 Transparency

Local Authority Budgets and ELL budgets are reported annually at Angus Council meetings, at the Children and Learning Committee and published on the Council website. Devolved school budgets are shared with Head Teacher and Business Support Managers who in turn will discuss with the Parent Council.

The DSM review group will review the DSM scheme every 3 years. This review will set out any amendments to the DSM scheme, specifically where council budget setting priorities have impacted on DSM arrangements.

COLLABORATION

4.10 Local Priorities

The Angus Annual Education Plan sets out the operating context, progress against planned improvements and details future improvement priorities. It is evaluated and updated annually. Our priorities are drawn from national and local data, including the collation of priorities identified by each of our schools in their own standards and qualities reports.

The plan has 3 broad improvement themes:

- Angus Cares- focus on health and wellbeing of children, young people, staff and our communities
- Angus Learns- focus on improving learning and teaching, raising achievement for all our learners and ensuring equity
- Angus Improves- a focus on continuous improvement including the best value principles

All financial decisions therefore link clearly to the priorities of poverty, equity, sustainability and health and wellbeing. Head Teachers are aware that best value principles apply and that they cannot take any decision which excludes any learner or adversely impacts on the poverty related attainment gap.

As Corporate Parents, Head Teachers and staff in schools are mindful of the significant pressures facing children and young people who are care experienced. As such all staff pledge to work to The Promise and take great care to ensure outcomes for this group are promoted and secured. This includes all financial decisions which may impact on vulnerable learners, including those currently or previously in care. In addition, all staff are aware of the explicit aims of GIRFEC in which children and young people's views influence all decisions affecting them, including financial decisions.

Head Teachers fully endorse prevention and early intervention in a spend to save model. This requires collaboration across Learning Communities to assess need and set out priorities for improvement. For example, Head Teachers pool resources such as PEF to employ Resource Workers and Pupil School and Support Assistants to work across 2-18 schools and centres.

STAFFING

4.11 Staffing Structures

(See Appendix A for detailed information relating to staffing)

In addition to complying with the minimum staffing standards for primary and secondary schools, schools must continue to comply with national agreements and conditions of service for teaching staff, and with the policies of, and agreements made, by Angus Council. Agreements regarding teachers' Conditions of Service and other matters within their competency will continue to be made through the AJNCT locally and the SNCT nationally.

Staffing costs are allocated to schools on the following basis:

- Early Years- early years practitioners and early years assistants
- Primary - in accordance with the Angus Staffing Standard.
- Secondary Sector - In accordance with the Angus Staffing Standard

The Angus Primary and Secondary Staffing standards represent a minimum standard for primary and secondary schools respectively. Some primary and secondary schools are allocated additional staff on an annual basis by the Authority for specific purposes, e.g. facility time for teachers involved in trade union duties. These additional staff will be included in individual schools' devolved budgets.

Staffing structures are formula driven and predominantly link to school roll. Under our DSM scheme, Head Teachers can choose to operate the staffing structure in line with the formulae or they have some flexibility to use their budget in a different way to create a different structure within their existing budget (see 4.16). Head Teachers are expected to work with school communities to consider how best to utilise the resources available to them and to consider the need to amend staffing structures to better suit local need.

Where a change is to be made on a permanent basis, for example, a restructuring of the school management team or faculties, plans should be discussed with a Service Leader. Head Teachers must consider longer term roll projections and how these could impact on the staffing allocation when establishing if there is sufficient budget available. For any proposals involving promoted posts, a Job Sizing coordinator should also be contacted to ensure that the correct procedures are followed in terms of salary grading.

The allocation criteria are contained within Appendix A.

The safety net will operate if a primary school has adhered to the guidelines and an overspend of their short term supply allocation occurs. In these circumstances the Authority will fund the overspend centrally. The safety net will only operate in exceptional circumstances for Secondary Schools and will require the authorisation of the Director of Education of Lifelong Learning.

4.12 Legislative and Contractual Requirements

Although staffing budgets are devolved to schools, Angus Council is the employer and all major conditions of service continue to be negotiated at national level.

Within the devolved scheme, schools must adhere to SNCT/AJNCT agreements in areas such as class sizes, staff structures, appointment of staff.

Pupil numbers and the minimum number of classes that can be formed will be the major factor in determining budget and staffing allocations, however account will also be taken of exceptional individual circumstances which may not be capable of adequate determination by a simple roll-based formula.

Appointment and Transfer of Staff

When appointing staff Head Teachers/recruiting managers must follow Angus Council Fair Selection procedures and complete all associated forms which are required to be submitted to Human Resources. The following AJNCT agreements outline the procedures for appointing teaching staff.

- Head Teachers/ Depute Head Teachers- AJNCT 26/ 26(a)
- Principal Teachers- AJNCT 13/14

AJNCT 18 and 23 cover the transfer of staff where there is a surplus

4.13 Staff Resource

It is expected that Head Teachers should play an active role in designing and reviewing recruitment and staffing approaches, both for their own school/s and for the Local Authority. Head Teachers should also be consulted on the allocation of support staff to schools. For information, on all staffing matters, Head Teachers must adhere to the appropriate legislation and Council, SNCT and AJNCT agreements and guidelines.

PROFESSIONAL SUPPORT

4.14 Professional Support teams, functions and transparency

Schools are allocated a range of support staff based on the school roll and sector. These include Clerical Assistants, School and Pupil Support Assistants and Primary Cluster Administrative Assistants Full details of their individual role and responsibilities are contained in their job description and person specifications.

There are centrally based teams available – to assist on all functions within DSM. A summary is provided:

Education Lifelong Learning	Functions
Schools Operations Team	support with school extensions, new school builds, school capacities, catchment review, home to school transport (mainstream), school meals service, free school meals, placing requests, facilities management
Education and Life Long Learning	support with early years, ASN, Care Experienced Children, Educational Psychology advice, home schooling, School Improvement, Systems Leadership complaints, lifelong learning, pupil and parent support, parental engagement, student teacher placements and teacher induction scheme, staffing

Corporate Services Teams	Functions
Procurement Services	support with all aspects of procurement
Financial Services	support with finance, budget statements, monitoring, carry forwards
Human Resources	support with all aspects of HR including recruitment, supply staff, PVG, contracts, disciplinary procedures
IT	support with ICT including SEEMiS and GLOW
Legal Democratic	support with legal and policy issues
Risk, Resilience and Safety	Risk and Health & Safety

ACCOUNTING

4.15 Budget underspend / overspend

Where there is an underspend of the school's devolved budget for any financial year, such underspend, to the extent that it does not exceed 3% of the budget, may be carried forward to the next financial year.

The Head Teacher must notify the Authority of the best available estimate of any such underspend no later than six weeks prior to the end of the financial year. There must be a plan in place identifying how the underspend will be used e.g building works or investment in IT. This plan must be shared and approved by the relevant Service Leader.

Planned overspends in the school's devolved budget must be approved in writing by the relevant Service Leader. Any unapproved overspend may be deducted from the school's budget for the following financial year. All overspends are deducted. Where such an overspend is material, an explanation will be required and a financial plan on how to fund the overspend.

4.16 Virement

Provided all relevant legal requirements and all conditions of this Scheme are complied with, the Head Teacher have the facility to exercise virement across all expenditure and income headings within the devolved school budget.

Prior to proceeding with any virement the Head Teacher should:

- (a) specifically identify and record:
 - the proposed new expenditure;
 - the expenditure which will not now take place; and
 - whether the virement will be recurring or non-recurring (i.e. whether it will affect the budget for future years); and
- (b) ensure that the school is not committing the Authority to additional expenditure in future years.
- (c) consult formally with the staff DSM/ Finance Consultative Group on proposals for significant virements of funds. A virement is significant if it involves 10% or more of the individual budget heading that resources are being vired from.
- (d) complete a virement form with the relevant details. It should be authorised by the Head Teacher and a copy forwarded to Corporate Finance colleagues to allow for adjustment to the Devolved Budget.

SCHEME REVIEW

4.17 Review, methodology and Stakeholders

Funding decisions taken by Council will be communicated annually in February. There will be a formal review of the scheme every three years. This will be carried out through a short life DSM Review working group with representation from relevant stakeholders (including, Head Teachers, Business Managers, Local Authority officers and relevant professional associations). A peer review will also take place with another appropriate Local Authority. Local representation on the ADES Resources Network will enable access to formal/informal inter-authority benchmarking exercises.

APPENDICES

List of Appendices:-

- A. Primary DSM Scheme Guidance**
- B. Agreement**
- C. Local Consultation Guidance**

PRIMARY DSM SCHEME GUIDE

1 INTRODUCTION

The purpose of the guide is to provide schools with a user-friendly reference guide which covers all aspects of Devolved School Management (DSM).

The guide is divided into sections covering all devolved budget headings. Each section details the method of allocation of each budget head, and information on points of contact regarding any problems or queries with a particular budget.

The guide also details the responsibilities of the school with respect to the monitoring of each budget head and what should reasonably be expected from the Financial Services Support section in terms of support.

It should be noted that this guide should be used in conjunction with the School Office Manual with respect to financial matters and is not intended to replace the guidance provided in that manual.

Your DSM contact is available to provide any further information or assistance that you may require.

2 BUDGET DETAILS

Budgets are prepared annually, and run from 1 April to 31 March.

These budgets are mainly formula based and calculated by using a combination of:

Actual staff in the school, and

The roll of the school, including pupils from early years.

DSM contacts will advise the school's budget in April. The budgets will be uploaded into the general ledger in May, where statements can be generated.

3 STAFFING DETAILS

Teaching Staff

Budget

Mainstream teaching staff costs

The Angus Primary Staffing standard represents a minimum standard for primary schools. Schools must continue to comply with national agreements and conditions of service for teaching staff, and with the policies of and agreements made by Angus Council. Agreements regarding teachers' Conditions of Service and other matters within their competency will continue to be made through the AJNCT locally and the SNCT nationally

Schools are devolved a mainstream teaching budget determined by reference to Angus Council's teaching staffing standards. Staffing and promoted post structures are formula driven and link to the number of classes in the school and school roll.

Primary Teacher entitlement is based on **6** specific areas:
(FTE - Full time equivalent)

1. Number of classes and reduced class contact time allocation

For each class an additional 0.1 fte is allocated to cover reduced contact time

Basic RCCT Cover Number of classes	FTE
1	1.1
2	2.2
2	2.2
3	3.3
4	4.4
5	5.5
6	6.6
7	7.7
8	8.8
9	9.9
10	11.0
11	12.1
12	13.2
13	14.3
14	15.4
15	16.5
16	17.6
17	18.7
18	19.8

2. **Management time**

This is based on the number of primary and early years pupils

Management Time	
No. of Pupils	FTE
1-35	0.3
36-109	0.4
110-220	0.9
221-330	1.2
331-439	1.5
440-500	1.7

3. **Resourced School**

Each resourced school receives an additional 0.7fte

4. **Additionality**

When there is a difference between base budget fte and fte allocated to schools the balance is allocated to schools to enhance their entitlement.

Additionality	
No. of Pupils	FTE
1-220	0.2
221-330	0.3
331-500	0.4

5. Joint Headship

Schools with a joint headship receive an additional 0.3fte per school.

6. Additional FTE Opportunity

When the opportunity arises schools may choose to fund additional staff to their formula driven entitlement.

The school must pay a charge of £28,000 per 1fte per financial year.

FTE	Cost (£)
0	0
0.1	2,800
0.2	5,600
0.3	8,400
0.4	11,200
0.5	14,000
0.6	16,800
0.7	19,600
0.8	22,400
0.9	25,200
1.0	28,000

This cost is split over 2 financial years.

1fte – full year = £28,000

August – March = £18,000

April – July = £10,000

If additionality is to be funded by a grant then the actual cost of the teacher is charged

PROMOTED POSTS

DHT Lookup		
1-6	1	0
7-9	7	1
14+	14	1
PT Lookup		
Classes	Ref	Allocation
1-9	1	0
10-13	10	1
14+	14	2

Schools are allocated Visiting specialist and ASN teachers but these costs are non devolved.

Monitoring

The actual salary costs are charged against a school's devolved budget. If this differs from the budget allocation the school will still breakeven.

Schools can only make a saving on their staff salary costs in two circumstances.

- If there is delay appointing a mainstream promoted or non-promoted teacher vacant post, and neither supply cover nor a fixed term contract cover is brought in to fill this post, the saving that has accrued will be given to the school
- If a promoted post is not be appointed long term, approval must be given by their Service Lead

The Head Teacher should ensure that they have consulted appropriately about the proposal through the schools consultative committee. This should be seen as only appropriate in unusual circumstances and for a short period only.

Local Government (LG) Staff costs

Clerical Support

The budget for clerical support within the school is devolved. Schools are allocated LG support staff in accordance with the Council's staffing policy. The Children and Learning Committee have agreed the staff complement for clerical support as detailed below. All LG budgets are devolved at the top of the salary scale and actual costs are charged to the school. There is a potential saving for schools as not all staff will be appointed at the top scale point.

	SCHOOL	CURRENT ROLL	WEEKLY CLERICAL HOURS
BAND 1 (1-49)	ABERLEMNO	13	13
	STRACATHRO	16	13
	EASSIE	17	13
	CARMYLLIE	19	13
	NEWBIGGING	19	13
	ARBIRLOT	22	14
	CORTACHY	22	14
	AIRLIE	26	16
	STRATHMARTINE	31	16
	INVERARITY	30	16
	AUCHTERHOUSE	36	16
	ISLA	36	16
	ST MARGARETS	39	16
TEALING	48	16	
BAND 2 (50-109)	COLLISTON	54	16
	GLAMIS	54	16
	NEWTYLE	59	17
	TANNADICE	64	19
	INVERKEILOR	66	19
	MATTOCKS	71	21
	EDZELL	74	21
	MONIKIE	78	21
	MURROES	102	21
	LIFF	103	21
BAND 3 (110-149)	ST THOMAS	117	21
	FRIOCKHEIM	124	23
	FERRYDEN	130	24
	LETHAM	147	27
BAND 4 (150-289)	SOUTHESK	181	29
	MUIRFIELD	196	32
	SOUTHMUIR	200	32
	ROSEMOUNT	204	33
	TIMMERGREENS	216	33
	WOODLANDS	232	33
	BIRKHILL	233	33
	LADYLOAN	232	33
	BORROWFIELD	248	33
	ANDOVER	282	33

BAND 5 (290-500)	WARDYKES	290	33
	CARLOGIE	325	37
	STRATHMORE	331	38
	SEAVIEW	334	38
	INVERBROTHOCK	356	40
	GRANGE	359	41
	NORTHMUIR	362	41
	MAISONDIEU	381	43
	LOCHSIDE	392	45
	BURNSIDE	418	47
	LANGLANDS	426	48
	WHITEHILLS	430	49
	HAYSHEAD	463	53

Where, because of a drop in the school roll, the actual clerical support currently in post is in excess of the staffing complement the budget will be allocated based on the excess staff entitlement until the actual level falls to the level of the standard.

Early Years Workers and Practitioners

The budget for Early Years Workers and Practitioners within the school is devolved to the school. The budget is calculated based on actual salary costs including on-costs and schools are charged as per budget. There is no potential for any saving. The budget is allocated on the rationale determined by the Care Inspectorate adult to child ratios for children's day care settings.

School and Pupil Support Assistants (SPSA)

The costs of SPSA are not devolved to schools. The non-devolved allocation is determined by central Additional Support Central Staff depending on where the need is identified.

LG clerical vacant posts

If a vacant post arises in LG staff within the school, the school will no longer be charged for that employee's salary cost. The saving that a school would make in these circumstances will be reduced by the cost of supply cover brought in to replace the person who left, or if a new person was appointed, their cost would be charged against the saving.

Additional Hours

A school can, if it so wishes, employ LG staff for additional hours. These additional hours will be charged to the schools devolved budget.

Your DSM contact will advise an hourly rate for an individual prior to agreeing to employ the individual for additional hours.

In order to ensure that the individual is paid for the additional hours, the Head Teacher should ensure that the employee has correctly completed a timesheet.

The school's DSM contact will monitor expenditure charged through the Council's ledger and ensure that any additional costs are reflected in the schools monitoring statement.

4 ABSENCE (SUPPLY) COVER

Mainstream Teaching

Schools are allocated a budget to cover them for any instances when they are required to bring in Supply teaching staff.

The budget is based on a full time equivalent (fte) allocation per teacher at the cost of an average non promoted teacher. The cost will vary year to year due to teachers pay awards and changes in terms and conditions. 2021/22 rate is £270 per day.

	Allocation
Basic Allocation	1.5 days per fte
Small School Allowance	1.8 days per fte per school with less than 5 fte and/or less than 110 pupils

Additional Budget

In exceptional circumstances schools may be allocated additional budget e.g. provision to enable representatives to attend Departmental / Corporate working group or disruption due to building extensions/new builds.

Types of Supply Cover

Devolved (D) supply cover:

- Sickness and Other Absence (Short-Term)
- Continuing Professional Development (CPD) this will be charged to CPD budget
- Meetings/Reviews/Jury/Bereavement
- Grants and Other Initiatives
- Additionality by choice

Non devolved (ND) supply cover:

- Vacancies
- Long Term Sickness and Other Absence (Long Term)
- Maternity/Paternity
- CPD (centrally funded)
- Grants and Other Initiatives

Each type of absence cover has a specific code. In order for the budgets to be monitored effectively it is imperative that the correct absence code is used along with appropriate narrative.

Timesheet codes for Absence cover

1.1	Temporary Vacancy due to leaver - mainstream teachers ND
2	Approved Additional days- name of person who authorised ND
3	Short Term Sick Leave D
4	Long Term Sick Leave - teachers absent for greater than 20 working days ND
5	Maternity/Paternity Leave - teachers / Keeping in touch days ND
8	Continuing Professional Development D
16	Additional supply This code to be used when supply is brought in as additional capacity, i.e. not to cover an absence. These costs are not covered by safety net
20	All Other Devolved D

Safety Net

At the end of the financial year if the budget is overspent the safety net will apply.

Safety Net applies when a school has fully utilised their Absence Cover budget. The Safety Net will fund any costs in excess of the school's budget less any code 16's.

Timesheets for supply staff

When a supply teacher has been in school they will have to complete a supply teacher timesheet. The supply teacher is required to fill in most of the information required but it is the responsibility of the school to complete three columns, giving the correct absence code, details of the absence, and a signature by the budget holder.

LG Supply

There is no LG supply budget, the Primary Cluster Administrative Assistant (PCAA) will assist with any supply cover that is required. If supply is required for exceptional circumstances e.g., long term sick the non devolved budget will fund the costs. Early Years staff supply will be funded by EY budget.

If temporary supply cover is required a non-teaching supply timesheet requires to be completed.

The supply staff member is required to fill in most of the information required but it is the responsibility of the school to complete the 'person covered' and 'DSM code' lines.

The budget for School and Pupil Support Assistants is not devolved.

5 REPAIRS AND MAINTENANCE

Calculation of Budget

The devolved budget is calculated by the Property Department. If there is an Early Years classroom separate from the main school, then an additional allocation will be made.

The schools' Repairs and Maintenance budget will be established through consideration of the following criteria:

- the age and condition of the property.
- historical expenditure.
- the type and size of the property.
- pupil numbers.
- the funds available to Angus Council for property maintenance.

The budget calculation for the particular year will not be influenced by the extent of decisions made by Head Teachers concerning the previous year's budget expenditure relating to:

- virement
- surplus
- deficit

Property Inspections

Each school should be inspected by the Property Inspector from the property department once a year. The schools will then be given a report detailing all works deemed to be required, marked with order of priority for the works to be undertaken. Any works deemed as health and safety must be treated as a priority.

Property Reports

All works requested by the school will appear on property reports which will be sent to the school quarterly. The report contains all works undertaken throughout the year on a cumulative basis, with first estimate prices and then invoice value.

Vandalism

Any repairs necessary because of vandalism should be reported in the usual way to the Clerk of Works but clearly stated as being the result of vandalism and an incident report completed and submitted to Education Business Support Unit, Education & Lifelong Learning Directorate, Angus House, Orchardbank, Forfar, as soon as possible.

Questions, Queries and Problems

Below are a few common queries and appropriate contact people.

- * I disagree with one of the items on my annual inspection / property report
Contact the Clerk of Works allocated to your school
- * I don't think that these works should be devolved
Contact Stuart Gray, Education & Lifelong Learning Directorate, Angus House, Orchardbank, Forfar Telephone 01307 476307
- * I am not happy with the standard of workmanship
Contact Ed Thomson, Property team, Bruce House, Arbroath
Telephone 01241 435017

- * I am dissatisfied with the response I have had from my clerk of works
Contact Stuart Gray, Education & Lifelong Learning Directorate, Angus
House, Orchardbank, Forfar Telephone 01307 476307

6 NON DEVOLVED PROPERTY COSTS

The following Property costs are now non devolved, but will be included in the cost of running a school for the job sizing exercise

- Non - Domestic Rates
- Sewerage and Metered Water Rates
- Facilities Management
- Ground Maintenance

7 SUPPLIES AND SERVICES

The Supplies and Services Section is divided into three different parts, Per-Capita, Replacement and Maintenance of Equipment, and Telephone and Postage.

It is recommended that schools use Scotland Excel to find suppliers to ensure the cheapest price.

Per - Capita

This budget should be used for the purchase of educational materials such as books, jotters, pens, photocopying and all other items that are required by pupils.

The Per Capita budget is dependent on the roll of the school. The basic allocation is calculated by multiplying the school roll by the rates set by the Children and Learning Committee, currently £34.20. There is an additional allowance for small schools i.e. those with a roll less than 150 pupils.

Small School Allowance - Primary		
1-19	1	205.20
20-49	20	171.00
50-75	50	136.80
76-110	76	102.60

Early Years children are allocated a rate per child and is funded from EYs budget and is currently £75. There is only one integra code to be used for all EY expenditure, this is to ensure it is captured in one area and easily identified.

Pupils with additional support needs that require additional per capita are funded through the ASN budget. These costs are non-devolved.

Washroom Supplies

This budget is for purchasing soap, toilet tissue, hand towels/rental of dryers, hygiene units etc. The budget for Washroom supplies is based on the number of pupils per the September census, an additional lump sum per school and a small school allowance if applicable

Janitorial - Primary				
Fixed Rate		Roll Allocation	Small school Allowance	
55	Nursery	3	1	30.0
	Primary	5	20	25.0
			50	20.0
			76	15.0
			101	10.0
			126	5.0
			151	0

Replacement & Maintenance of Equipment

This budget is used for, First Aid Materials, Piano Tuning, P.E. Maintenance and all other expenditure related to maintenance and purchases of equipment.

The Replacement and Maintenance of Equipment budget is calculated to reflect the volume of equipment located in each school. This is to be reviewed 2022/23

Portable Appliance Testing is non-devolved, and the cost is paid centrally

Telephone and Postage

This budget is used for postage, telephone calls and mobile phone and group call charges.

Telephone rental is non-devolved

The Calls and Postage budget is pupil based, Primary and Early Years, in bandings and the rate is set annually.

Primary	<u>Roll</u>	<u>Allocation</u>
	1-19	£100
	20-47	£110
	48-100	£150
	101-220	£280
	221-325	£340
	326-390	£360
	391+	£410

Remote primary schools receive an additional £40.00 allowance

Public Private Partnership (PPP) schools.

PPP schools do not receive a budget for property repairs and washroom supplies as these are the responsibility of the Contractor.

Payment of Accounts

It is important that the coding of supplies and services invoices relate to the budget to which the expenditure relates and not to where there is budget available. It is very important that all invoices are passed for payment as quickly as possible in order that suppliers are paid within the agreed credit terms. There is legislation in place whereby a company may charge interest where invoices are paid out with the agreed credit terms. The school will be liable for any late payment charges if applied by the individual company concerned if payment is late.

8 MONITORING STATEMENTS

It is planned to issue each school with 3 monitoring statements per year which will be based on actual expenditure as per the Integra generated school statement.

With reference to the following is a basic explanation of what each column represents

School code, project code and general ledger code

General Ledger Code Description

Budget – this includes original budget, any over/under spend from previous year and virements

Expenditure to Date - This is the *actual* expenditure to date through Integra.

Variance from Budget

Projected balance – expenditure to date with known costs added e.g. photocopying

9. VIREMENT

To ensure best use of the budget, schools can vire money to and from budget heads. In order to facilitate this a Virement form must be completed.

The virement form must be completed and signed by the Head Teacher and the DSM Contact. The school must retain a copy of the signed form and forward the original to the DSM Contact.

10. UNDERSPEND/OVERSPEND

Schools may carry forward an underspend of 3% to be confirmed of the total DSM budget to the next financial year. Schools underspend must be planned and approved by a Service Lead. Any overspends will be offset against the following years budget and there must be a plan in place on how the overspend will be funded.

11. CODING STRUCTURE

Introduction

A financial code is used to charge expenditure and income to appropriate budget headings.

The General Ledger Code (GL Code) is made up as follows.

1-1-E – Cost centre - Project Code - Subjective Code

Cost Centre

This is a six digit number which represents the establishment/unit.

Examples:

- * 120000 Aberlemno Early Years
- * 220000 Aberlemno Primary
- * 420000 Aberlemno ASN

Product Code

This is a four digit number which defines individual projects. Examples:

- 0000 DSM expenditure
- 0090 Health Promotion Grant

Subjective Code

This is also a six digit number which describes the type of expenditure/income. Examples:

- 1xxxxx Staff Costs
- 2xxxxx Property Costs
- 4xxxxx Supplies and Services
- 5xxxxx Third Party Payments
- 8xxxxx Income

CODE LIST FOR DEVOLVED CHARGES

CPD

1	SUBJECTIVE CODE	DESCRIPTION	NOTES
	126101	Training	All training costs in relation to staff
	128101	Staff Health Costs	Physio, counselling etc

BUILDING REPAIRS

2	SUBJECTIVE CODE	DESCRIPTION	NOTES
	201104	General repairs/property works	Outwith Clerk of Works
	201153	Property Reports	Coded Centrally

WASHROOM SUPPLIES

3	SUBJECTIVE CODE	DESCRIPTION	NOTES
	400749	Washroom Supplies	

PER CAPITA

4	SUBJECTIVE CODE	DESCRIPTION	NOTES
	400304	Education Materials	
	400305	Early Years Resources	All expenditure relating to Early Years
	400332	Hospitality/Catering	
	403001	Photocopying	

REPLACEMENT /MAINTENANCE OF EQUIPMENT

	SUBJECTIVE CODE	DESCRIPTION	NOTES
5	400001	Purchase Office Equipment	
	400008	Purchass IT Hardware	
	400315	Purchase First Aid Supplies	
	400463	Water Cooler/Bottled Supplies	Water Coolers Etc.
	400101	Maint-Service Specific Equipment	

TELEPHONE AND POSTAGES

	SUBJECTIVE CODE	DESCRIPTION	NOTES
6	400707	Postages	
	400712	Mobile phone/rental/calls	
	400714	Telephone calls	Coded Centrally incl Group Call
	400715	Other charges BT One Bill	Coded Centrally

SCHOOL FUND/SCHOOL TRIP/PURCHASE OF MUSICAL INSTRUMENTS

	SUBJECTIVE CODE	DESCRIPTION	NOTES
7	001055	School Trips Expenditure	
	005055	School Trips Income	
	001080	School Fund Expenditure	
	005080	School Fund Income	
	001096	Purchase of Musical Instrument	
	005096	Musical Instrument Income	

INCOME

	SUBJECTIVE CODE	DESCRIPTION	NOTES
8	841002	Photocopying	
	841091	Per Capita	

12. MISCELLANEOUS

Authorised Signatories

When changes occur in schools e.g. Head Teacher leaves and someone else fills the post, it is necessary to change signatures for the payment of invoices and the cashing of petty cash cheques.

It is the responsibility of the school with the assistance of the PCAA to forward the appropriate authorised signatory list form for all changes.

Petty Cash

Petty cash should be claimed on a regular basis. The limit of expenditure for the purchase of one item is restricted to £50.00. Guidance is given in the School Office Manual, Section 4.5. Should schools feel the amount of petty cash they hold is not sufficient then a written request should be made for an increased float.

NB – the limit of cash/cheques held on school premises is £500.

Income Return –

Income due to Angus Council should be submitted as follows:

Cheques: these no longer require an eReturn form. Simply write the code you wish the income to go to on the back of the cheque and send to Income Section, Bruce House, Arbroath.

Cash – paying cash into post office, bank etc will require an e:Return form

Appendix B: Expected and Recommended Summary

These guidelines recognise that in relation to DSM the functions and roles undertaken within an empowered school system are not restricted to Head Teachers. Although the role of Head Teacher is identified throughout, shared and distributed leadership means that other staff members or groups may undertake an area or aspect of DSM. The guidelines support distributed leadership, collaboration and consultation whilst recognising that the accountability and responsibility will reside with the Head Teacher as the leader of their school, supported by the Local Authority.

In some cases the guidelines note statutory requirements on Local Authorities. For the avoidance of doubt, nothing in these guidelines detracts from those statutory requirements, which all Local Authorities must comply with.

General	
Expected	Recommended
Local Authorities schemes adhere to financial regulations, deliver best value and ensure the efficient, fair and equitable distribution of resources.	
Head Teachers deploy the school's budget in accordance with best value principles and Local Authority procurement arrangements, with appropriate support and guidance from their Local Authority.	
Local Authorities should ensure that devolution is meaningful and empowers school leaders to make appropriate, and informed decisions to best meet their local need in line with legislation and Local Authority policies, guidance and frameworks.	Local Authorities schemes clearly define areas of resources that are not devolved to schools.
Head Teachers are expected to ensure school expenditure is in line with the School Improvement Plan supporting the relevant Local Authority strategic plans, priorities and the National Improvement Framework.	

Local Authorities and Head Teachers must adhere to legislative requirements, SNCT and LNCT agreements and guidance.	
Format and Publication	
Expected	Recommended
	Local Authorities are strongly encouraged to utilise the format of the DSM Framework for their scheme. This is available from https://www.gov.scot/policies/schools/devolved-school-management/ .
Local Authorities are expected to publish the DSM scheme on the external facing website.	Where a school has a website, it is recommended that it should include a web link to the Local Authority published scheme.
	Local Authorities should consider publishing a summary of the authority's scheme, providing stakeholders summary information in an accessible way, using plain language.
Published schemes should include the criteria and methodology used to create formulae-based allocations, staffing models and other resource allocations as appropriate. If formulae have been applied, the formulae should be included within the scheme.	
Training	
Expected	Recommended
Local Authorities should provide specific DSM training to key staff groups including Head Teachers and Business Managers or associated posts.	It is recommended that training opportunities are made available to depute Head Teachers, aspiring leaders, elected members, and any other appropriate staff who utilise or influence DSM decisions.

<p>Where school or establishment staff have a delegated budget responsibility they should be aware of the aims and principles associated with DSM, best value and adhere to financial regulations and Local Authority policies for the funds they are responsible for.</p>	<p>Training should be available for new and experienced staff members.</p>
<p>Training should be available on a frequent and recurring basis.</p>	<p>School leaders have access to local and/or national leadership programmes and training which ensures an approach to DSM that encourages confident decision-making to promote better outcomes for learners.</p>
<p>Consultation, Engagement and Transparency</p>	
<p>Expected</p>	<p>Recommended</p>
<p>Consultation and engagement at all levels between Local Authorities, Head Teachers and stakeholders should take place to inform appropriate resource decisions, including: budget, staffing models and savings. This includes consultation on criteria used when determining how a formula is devised or applied and other methodology of distributing resources.</p>	
<p>Local Authorities should form appropriate mechanisms or forums for regular engagement and consultation with Head Teachers and wider stakeholders as appropriate.</p>	
<p>Consultation and engagement between Head Teachers and staff groups should take place to inform appropriate resource decisions, including: budget, staffing models, department budget allocations and savings.</p>	<p>Head Teachers should form appropriate mechanisms or forums for regular engagement and consultation with staff, parents and wider stakeholders as appropriate.</p>

<p>Head Teachers should consult with staff, parent councils, pupils and the wider community on appropriate matters, these may include school staffing models, DSM decisions, allocation of departmental or class resources and include formulae or criteria used within the school.</p>	
<p>Head Teachers share and discuss local school decisions, budget and resource allocations with staff groups and wider stakeholders as appropriate.</p>	<p>It is recommended that at school level this includes methodology and distribution of budgets and resources.</p>
<p>Local Authorities make information available to all stakeholders in relation to the Local Authority budget, education budget and delegated budgets to schools, including identifying areas of expenditure that are not devolved to Head Teachers.</p>	
<p>It is expected that DSM schemes, and information published for stakeholders is accessible and is in plain language.</p>	
<p>Head Teachers are to ensure that any costs related to the curriculum are minimised to ensure equality of access.</p>	
	<p>Any potential financial assistance, discounts or exemptions available, for example in relation to pupils in receipt of free school meals, should be included within this information.</p>

Collaboration	
Expected	Recommended
DSM schemes should be informed by local priorities to enable it to contribute towards shared agendas and improved outcomes, it should enable stronger partnership working between schools and other agencies and stakeholders.	
Local Authority decisions about education spending are made in a collegiate and transparent way paying due regard to Getting it Right for Every Child (GIRFEC) and the role of Local Authorities as Corporate Parents.	It is recommended that Local Authorities consider empowerment on an area or school cluster basis, enabling Head Teachers to influence decisions across geographical areas or school clusters.
Head Teacher are expected to be collaborative and collegiate in their approach, challenging themselves and stakeholders to be solution focused embracing joint working with the learning community, parents, children and young people, teachers and support staff, partners, other schools and the Local Authority.	It is recommended that Head Teachers work together to share and maximise resources to influence outcomes across geographical areas or school clusters.
Staffing	
Expected	Recommended
Local Authorities should empower Head Teachers to design a staffing structure to suit the school's context within their delegated budget and in accordance with SNCT and LNCT agreements and guidelines.	Local Authorities consider their approach when devolving staffing, this includes discussing with Head Teachers the complexities and risks associated with staffing allocations.
Schemes should seek to devolve the appropriate resources to schools, whilst ensuring that legislative and contractual requirements are met and local circumstances and need taken into account.	

The Local Authority, with Head Teachers will seek to deliver the most appropriate and efficient use of staff resource ensuring equity, transparency and clarity whilst promoting and supporting collaboration and collegiate working.	
Head Teachers should play an active role in designing and reviewing recruitment and staffing approaches, both for their own school/s and for the Local Authority.	
For all staffing matters, Head Teachers must adhere to the appropriate legislation and Local Authority, SNCT and LNCT agreements and guidelines.	
Head Teachers should be consulted on the allocation of support staff to schools.	
Professional Support	
Expected	Recommended
Head Teachers in all schools should have access to professional support teams and functions.	
There should be transparency in the formulae or methodology in allocating professional support to schools.	
Accounting	
Expected	Recommended
Head Teachers should have the provision to carry forward budget underspend or overspend in line with agreed and published Local Authority policy and criteria.	Intended use of carry forward of budget underspends are identified in School Improvement Plans or school budget spending plans.

	Procedures for managing carry forward of overspends are included within the scheme.
	Consideration is given towards enabling schools to deposit funds to save budget for planned and agreed future spend.
Head Teachers should have the provision to vire budget between budget headings in line with agreed and published Local Authority policy and criteria.	
Scheme Review	
Expected	Recommended
Local Authorities undertake a three-year review with stakeholders and a peer Local Authority as they determine appropriate.	Stakeholders may include Head Teachers, business managers, all staff groups, trade unions, parents, pupils and corporate partners such as finance, human resources and procurement as examples.
	Local Authorities are recommended, as part of ongoing self-evaluation, to update DSM schemes if changes are made which have a consequential impact on a scheme.
	Head Teachers are recommended to apply national standards and to undertake self-evaluation drawing upon the most appropriate, and current tools, at date of publication these include, but are not limited to: Education Scotland - HGIOS4 QI 1.5 Management of Resources GTC Scotland - The Standards for Leadership and Management: supporting leadership and management development

	Scottish Government and COSLA – Education Reform Joint Agreement and Head Teachers' Charter
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**CONSULTATIVE COMMITTEE IN EVERY SCHOOL PARTICIPATING
IN THE SCHEME**

Comprising

- Head Teacher
- One member of the Senior Management Team where appropriate
- Members of the teaching and non-teaching staff of the school according to the size of the school.

Recommended number of staff represented

Total Number of Teachers (excluding Head Teacher)	Number of Elected Teacher Representatives
1 - 5	Whole staff
6 - 19	3
20 - 39	4
40 - 59	5
60 - 79	6
80 - 99	7
100 - 119	8

In addition, for non-teaching staff, there should be one representative in schools with less than 600 pupils and two representatives in schools with over 600 pupils.

To be effective it is considered that the detailed arrangements for operating these committees should be agreed within the individual school to suit its own circumstances.

The following points are considered essential to Consultative Committees for Devolved School Management:

- All schools participating in the scheme shall set up a Consultative Committee for Devolved School Management.
- Teacher members of the Consultative Committee shall be elected, by teaching members of staff. The non-teaching representative or representatives shall be elected by non-teaching members of staff. Arrangements regarding elections should be agreed at school level.

- The Consultative Committee shall meet at least once a term. There shall be provision for the Head Teacher and staff to call additional meetings.
- Meetings of the Consultative Committee should be minuted and minutes retained.
- The timing of meetings should be by agreement between the Head Teacher and other members of the committee and should not prejudice minimum non-contact time.
- Head Teachers will keep the Consultative Committee informed of the general operation of the devolved school budget. They will discuss with the Consultative Committee any significant proposals regarding the operation of Devolved School Management within their school and the management of their budget. Proposals to vire money from one budget head to another or carry forward deficits or surpluses from one financial year to another will be discussed with the Consultative Committee.
- Head Teachers are required to consult formally, with the full staff, on proposals for significant virement of funds. Proposals must be circulated to staff in advance of any meeting with the outcome of the consultation being recorded. Staff must be advised subsequently of decisions finally taken by the Head Teacher.
- The operation of the school fund will be entirely separate from the management of the devolved school budget.