
Report To:	Education & Communities Committee	Date:	8 March 2022
Report By:	Corporate Director Education, Communities and Organisational Development	Report No:	EDUCOM/18/22/MR
Contact Officer:	Michael Roach, Head of Education	Contact No:	01475 712824
Subject:	Revised Devolved School Management (DSM) Scheme of Delegation		

1.0 PURPOSE

- 1.1 The purpose of this report is to seek approval from the Education & Communities Committee to implement a revised Devolved School Management (DSM) Scheme.

2.0 SUMMARY

- 2.1 In June 2019, the Scottish Government published updated DSM guidelines, which sought to build on and improve on the DSM arrangements in Local Authorities whilst reflecting the priorities emerging from the Education Reform Joint Agreement of June 2018 such as Leadership, Empowerment, Collaboration and Funding.
- 2.2 Education Services established a working group to consider this revised guidance, and review the existing Scheme of Delegation (SOD), (Appendix 1).
- 2.3 The working group has reviewed the existing SOD against the DSM guidelines in 2.1 and found that no major revisions were required however some aspects have been updated and streamlined. An audit of the revised SOD against the expected and recommended aspects of the guidelines (Appendix 2) has found that we are compliant against all of the expected aspects and have met the majority of the recommended.
- 2.4 The working group has made recommendations about changes to the approach taken to allowing schools to carry forward budget from year to year. The key rationale for this is to further empower Head teachers to have more control over budgets and decisions taken relating to these.
- 2.5 The working group will continue to work together to create further operational guidance for schools to support the implementation of the SOD and review the SOD in April 2023 in order to account for possible changes to staffing structures to accommodate future reduction of the reduction of class contact time of teachers to 21hrs.

3.0 RECOMMENDATIONS

- 3.1 The Education and Communities Committee is asked to approve the implementation of the revised Devolved School Management (DSM) Scheme.

- 3.2 Agree to a further review of the SOD in April 2023 to reflect any changes that may need to be taken into consider in line with future developments around school staffing i.e. the reduction of class contact time of teachers to 21hrs.

Ruth Binks
Corporate Director
Education, Communities and Organisational Development

4.0 Background

- 4.1 Devolved school management was introduced in 1993 to enhance and improve the management of resources at school level. Schools have benefited from the introduction of devolved school management as they have greater control over their budgets which allows them to respond to local needs more effectively.
- 4.2 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. In June 2019, the Scottish Government published updated DSM guidelines, which sought to build on and improve on the DSM arrangements in Local Authorities whilst reflecting the priorities emerging from the Education Reform Joint Agreement of June 2018 such as Leadership, Empowerment, Collaboration and Funding:
- <https://www.gov.scot/binaries/content/documents/govscot/publications/advice-and-guidance/2019/06/devolved-school-management-guidelines/documents/devolved-school-management-guidelines/devolved-school-management-guidelines/govscot%3Adocument/devolved-school-management-guidelines.pdf>
- 4.3 Following the publication of the revised DSM guidelines two working groups were established. One was to review the Council's existing DSM scheme with a particular focus on how we might further empower Head teachers in relation to Devolved Management of Resources (DMR). The second was to review approaches to the structures of management teams in secondary schools. The groups consisted of representatives from the Educational Services central team, Schools Finance, Human Resources, Internal Audit and Head Teacher reps from secondary schools.
- 4.4 The DSM group discussed the issues with the existing scheme and bench marked the current approaches with existing and developing schemes in other councils namely North and South Ayrshire with discussions and best practice visits being made to Fife and South Lanarkshire.

5.0 KEY PROPOSALS

- 5.1 In summary the outcome of the group's work and proposals for change include:
- The existing scheme matched well the previous DSM guidance as well as that published as referred to in 5.2.
 - Through benchmarking our existing approach and SOD with those seen in other LAs it was clear that other LAs were moving more towards our existing approach and agreed with our thoughts on what might need to change.
 - The feedback from Head teachers was that the existing approaches with the SOD were empowering and that they did not feel that they didn't have the ability to make decisions about the DMR aspects of their budgets
 - That there was still room to further develop and streamline aspects of how the DMR was managed during the financial year that may ease workload for both schools and the central finance team
 - That a move to reconfigure the approach to carry forwards be built into the SOD – see section 11, paragraphs 3 and 4.

The working group has agreed that they will continue to meet and produce further operational guidance that will support the implementation of the SOD.

6.0 IMPLICATIONS

6.1 Finance

There are no financial implications arising from this report. School DSM budgets reflect the existing SOD and will not increase overall as a result of the revision to this revised SOD.

Schools will continue to have the powers to agree budget virements and carry forwards within the context of the Council's Financial Regulations and DSM guidelines. Carry forward arrangements are a key feature of DSM and will not be restricted by underspends or overspends elsewhere in the Council or Directorate.

Financial Implications:

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report	Virement From	Other Comments
N/A					

Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact	Virement From (If Applicable)	Other Comments
N/A					

6.2 **Legal**

None.

6.3 **Human Resources**

None.

6.4 **Equalities**

Equalities

(a) Has an Equality Impact Assessment been carried out?

	YES
✓	NO – This report does not introduce a new policy, function or strategy or recommend a substantive change to an existing policy, function or strategy. Therefore, no Equality Impact Assessment is required

(b) Fairer Scotland Duty

If this report affects or proposes any major strategic decision:-

Has there been active consideration of how this report's recommendations reduce inequalities of outcome?

	YES – A written statement showing how this report's recommendations reduce inequalities of outcome caused by socio-economic disadvantage has been completed.
✓	NO

(c) Data Protection

Has a Data Protection Impact Assessment been carried out?

✓

YES – This report involves data processing which may result in a high risk to the rights and freedoms of individuals.

NO

6.5 Repopulation

N/A.

7.0 CONSULTATIONS

7.1 Consultation with headteachers has taken place.

8.0 BACKGROUND PAPERS

8.1 N/A.

Inverclyde Council
Education Services
Devolved School Management scheme
2022/23

“An empowered system is built on mutual trust, cooperation, transparency and highly effective communication. In an empowered system, headteachers, schools and their Local Authorities are partners, each contributing and supporting each other and respecting the different role each plays.”

DSM Guidelines

1. Introduction

Devolved School Management (DSM) was introduced in 1993 to enhance and improve the management of resources at school level. DSM Guidelines are issued to Local Authorities by Scottish Ministers under Section 13 of the Standards in Scotland's Schools etc Act 2000.

The most recent DSM Guidelines Scottish Government and COSLA Education Reform Joint Agreement of 2018, published in 2019, seek to build and improve on previous guidelines and reflect and integrate with the Education Reform Programme and priorities emerging from the Scottish Government and COSLA Education Reform Joint Agreement of 2018.

The DSM principles, agreed by the Fair Funding Reference Group are:

- Subsidiary 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

2. Review cycle

It is recommended that Devolved School Management schemes are reviewed every 3 years. This scheme will be reviewed again in April 2023 in order to take into account possible changes to the scheme required due to future changes to staffing as part of increased staffing numbers linked to further reduction of teachers' teaching contact time to 21 hours.

3. Budget Overview

The Council receives the bulk of its funding from the Scottish Government. Scottish Government Total Revenue Funding (TRF) is broken down into 3 constituent parts: General Revenue Grant (GRG), Non-Domestic Rates Income (NDRI) and Specific Grants. The Council sets the budget each year, in February and March. Services must ensure that financial plans align with the mission, vision and priorities within the LOIP and service operational plans. Budgets are aligned to the

delivery of these plans and should be developed accordingly. Budgets are calculated for the various sections within all services including Education.

School budgets for teachers are constructed using actual teachers' salaries; promoted structures are also funded to actual salaries. School budgets for local government staff are constructed using actual salaries.

The method/formula for allocating staff to schools is detailed through LNCT agreements, and against ratios that are required to be in place as well as against the annual classification of primary schools and the agreed curriculum model in Secondary Schools.

The Council participates in the Teacher Induction Scheme (TIS) providing probationer teacher places. These are included in the staffing entitlement with any places in addition to the staffing formula funded by the Scottish Government. Finance will review the funding received from the Scottish Government for TIS on an annual basis and ensure that sufficient funds are transferred to the Education Service to cover salary costs of probationer teachers. See **appendix 1** for a full overview of how staffing is allocated to schools.

4. Best Value Principles

The Best Value framework supports continuous improvement in public services in Scotland and is a key foundation of the Scottish Government Public Sector Reform agenda. As part of this framework the Council must secure continuous improvement whilst maintaining an appropriate balance between quality and cost. This requires a strong financial management framework, supporting strategic financial planning and sitting alongside the performance management framework.

The Corporate Procurement Strategy document and financial regulations set out the recommended activities and procedures required when purchasing all externally provided goods, services and works which Heads of Establishment must adhere to.

5. School Expenditure within Wider Strategic Planning

Heads of Establishment are expected to ensure school expenditure is in accordance with their School Improvement Plan, supporting the Council's strategic plans, priorities and the National Improvement Framework. This includes their role in planning for, implementing and managing the Pupil Equity Funding (PEF) allocated to their school; primary and secondary schools only.

6. The Delegated Management of Resources (DMR) Scheme in Summary

Delegated Management of Resources (DMR) devolves to establishment level, with appropriate support, a measure of decision making power over the way in which spending is carried out within budget lines and over the way in which financial resources are distributed among specific budget heads within a school's overall cash allocation.

Heads of establishment and schools are provided with the autonomy and flexibility to make the most effective use of resources which best suit local circumstances.

It is based on a foundation of partnership between the Authority and establishments with each partner taking responsibility for managing their resources within the wider context of the authority supporting and enabling establishments to optimize their decision making, and facilitating schools' decisions in terms of the educational outcomes they achieve.

A carry forward facility in relation to surpluses and deficits is available from one financial year to the next. Savings made in one area can be spent on another aspect of provision, judged to best contribute to the education of pupils and deemed to be more important by the establishment, while taking best value into consideration.

The power is delegated to Head teachers but the criteria is owned by all concerned i.e. establishments, parents, Parent Councils and elected members.

Safeguards are built into the scheme. Minimum standards to be maintained in each budget area are laid down centrally. These protect for example the staffing standards on the basic number of staff who must be employed, and agreed staff conditions of service.

Funds are held centrally to allow the provision of high quality external services such as the Education Quality Improvement Service and Education Psychological Services. These services are available to all schools, deployed according to need.

Central resources are also used to provide cover for schools facing emergencies or unforeseen circumstances which arise during the course of a year.

The DMR initiative is founded within the protection of a supportive education authority which provides a strategic planning framework while being committed to a community development model of service provision.

The DMR scheme aims to:

- optimise decision making in response to local needs
- facilitate school decisions in terms of educational outcomes
- match resources to policy implementation in local circumstances to promote greater accountability and management responsibility to increase efficiency and effectiveness
- enhance the quality of education

Monitoring and evaluation of the operation of DMR has established that the local flexibility to deploy funds within a school's budget has variously:

- improved schools' capability to implement development plans
- increased the availability of teaching and learning materials
- funded the provision of additional staff
- enhanced the educational environment in schools

7. The Role of the Education Authority

The education authority has a key role in relation to establishments under DMR through planning strategically and setting policy objectives

- Determining initial budget allocations
- Providing budget stability
- Directing the capital programme
- Supporting DMR operations at school level
- Encouraging responsible use of the flexibility attached to virement, 3 year budgeting and carry forwards
- Allowing Heads of Establishment to take corporate responsibility for Council wide school budget issues
- Empowering schools thereby enabling them to deliver policy priorities
- Deploying high quality central support services cost effectively
- Offering realistic protection to individual schools against emergencies and unforeseen changes in circumstances
- Giving access to the economies of scale in bulk purchasing power
- Encouraging co-operation to achieve common goals
- Monitoring school performance
- Monitoring and assisting establishments in respect of their adherence to the key principles of DMR
- Ensuring democratic accountability for the operation of the education service

8. The support on offer to establishments

Each establishment has access to an administrative and budgeting system linked to a network covering establishments and education offices.

In addition to DMR clerical hours at establishments, wider support is organised on a cluster basis.

Clusters vary in the number of establishments but generally comprise of a secondary school, various primary schools, any special school located within the area and early years' establishments.

Each cluster has a full time School Business Officer (SBO) who monitors all aspects of the budget and provides Heads of Establishments with advice on day to day DMR operations and who makes personal support visits to establishments advising on budgetary progress and updates.

This level of support frees Heads of Establishments to concentrate on the educational

management aspects of DMR.

Full training is given to staff including support for Head teachers as part of the initial induction process as well as ongoing input e.g. update training as and when the scheme and related procedures change. Training and ongoing support for School Business Officers is also in place in order to support the implementation of the scheme. A full financial manual for schools will be produced to support Head teachers and SBOs in implementing the scheme, outlining paperwork and forms to be submitted e.g. for applications to carry forward budget.

Additional funding streams, including for example, at the time of publishing, Pupil Equity Funding (PEF), are not core funding and are not included within the traditional funding mechanisms of DSM schemes. However, as above and for clarity, School Business Officers now monitor the ongoing individual School PEF budgets within their cluster, providing real time budget information to head teachers as well as updating them with the setting of the annual PEF strategy linked to the budget given to each school. This further empowers Head teachers to be able to spend this budget as close to the level of need as is possible.

9. Areas of Expenditure Devolved and Not Devolved

Head Teachers / Head of Centres are given maximum flexibility over their budgets, however there are areas of expenditure that are generally not considered suitable for devolution. The reasons for this include but are not limited to: areas outside the influence of the Head Teacher / Head of Centre; areas that are too bureaucratic; have unacceptable levels of risk; benefit from economies of scale; require professional expertise; and are complex by their nature.

Funds are held centrally where it would be inappropriate to allocate them to establishments on an average basis at the outset. This approach is taken where schools' actual needs cannot reasonably be identified in advance, or where the need relates to particular individual pupils.

Provision is made centrally and funds are not included in delegated budgets for:

- Central support services
- Quality Improvement Service
- Psychological Service
- Additional Support Needs e.g. transport and staffing
- Capital expenditure, including all PPP costs
- School meals and milk
- Bursaries, clothing and footwear grants
- Expenditure supported by central government specific grants
- Home to school transport
- Premature retirement costs
- Education maintenance allowances
- Administration costs of Parent Councils
- LA contracted work on managing the School Estate
- School security running costs

Property costs are related to actual necessary expenditure. Schools with relatively small pupil rolls in large buildings are not penalised. Higher energy costs are no disadvantage to schools in older, inefficient buildings. There is no liability to establishments where they have higher than average property rates.

The repairs budget is not delegated. Repairs and maintenance monies are not devolved but

spent according to actual priority needs as they arise. There is therefore no disadvantage to schools in older buildings or at high risk from vandalism.

Contingency funds remain available from the authority to help establishments facing unforeseen or emergency circumstances during the financial year for example in teacher staffing or in supplies and services.

The devolved school budget for all other expenditure at school level is provided as a monetary value. This is calculated as a per capita allocation based on pupil census numbers.

At the start of the financial year, and following appropriate consultation, Head Teachers / Head of Centres are required to vire their devolved school budget to the relevant budget lines in line with their planned spend. In accordance with audit requirements, details of the devolved budget allocation should be processed by the school's School Business Officer and submitted to the Head of Service (Education) by 31 May each year.

10. Budget Line Allocations

School Business Officers have details of full budget lines available within the financial system. Details of the more commonly used budget lines are listed below:

TEACHERS TRAVEL & SUBSISTENCE	14192
COVER - SCHOOL FUNDED	14231
DMR PROPERTY COSTS (1)	20062
DMR SUPPLIES NON PUPIL (2)	30095
DMR PUPIL RESOURCES (3) a	30096
DMR ADMINISTRATION COSTS (4)	50064
DMR OTHER EXPENDITURE (5)	60032
STAFF DEV TRAINING - TEACHERS	60064
PARENT COUNCIL	61053

11. The Scheme in Detail

Each school's budget is an aggregate of separate allocations for each area of spending. An appropriate approach is taken for each area. This might be a 'per capita' amount, or a fixed sum, or a flat rate plus a certain sum per pupil, or actual costs assessed on a historical pattern of need.

Minimum standards which must be maintained to ensure the authority's discharge of its obligations are set in some areas of spending. The minimum standards include adherence to any relevant local and national agreements

From each current financial year schools will be able to carry forward up to £20K. Schools will be expected to outline what this carry forward is to be provisionally used for. Under this new SOD HTs can use any of the provisional funds for anything including employee costs. This is designed to give HTs as much flexibility in spending their budgets as possible.

Schools can apply to carry forward more than £20K however this must be applied for including a plan for the spend and agreed by the Head of Education and Chief Financial Officer. This does away with the previous arrangements where 10% of each school's original devolved budget plus £10k Capital Item Replacement Fund (CIRF) was allowed to be carried forward. Schools cannot carry forward a cumulative amount more than £60K and if this is required then this must be applied for and agreed by the Head of Education and Chief Financial Officer.

The practical administration of the scheme is outlined in the schools' financial manual and guidance that supports implementation of this SOD.

12. Property Costs

All costs for heating, lighting, rates and cleaning are devolved to schools under DSM. However, any over or underspends are not attributed to the school DSM budget and therefore no virement can take place from these lines. The budget holder has a responsibility to reduce unnecessary spend on these lines e.g. turning off lighting and heating when not in use.

It is not proposed to devolve the repairs and maintenance element of the budget, given the pressure this budget is under. It is not considered feasible to devolve the budget without risk of serious under-funding in many individual cases. Expenditure will therefore continue to be led by priority needs as they arise.

13. Authority Contracts

Catering, cleaning, janitorial, property work and ground maintenance services are provided through council contract arrangements on the basis of supplying the service to all establishments.

This approach ensures full public accountability in the delivery of services in these areas to specifications which are guaranteed to meet the authority's obligations in terms of relevant legislation, health and safety standards and fire, building and planning regulations.

Establishments are able to enhance service levels further from within their own overall resources.

In relation to the purchase of supplies, the Council's Procurement Service together with the Scotland Excel, negotiate bulk contracts to which all establishments have access.

The authority will continue vigorously to pursue best value for money in seeking to establish discounted contracts within which, wherever possible, establishments have a choice from ranges of individual items of guaranteed quality where specification can be traded against price.

14. Consultation Arrangements

Currently budgets for Parent Councils are assigned within the school' DMR is £400 per primary and £500 per secondary school. Head teachers should work with their Parent Council to ensure that they are aware of this budget and agree it spend on an annual basis. If this money is underspent at the end of each financial year then Parent Councils can opt to hand this money back to the school. Such an agreement should be made in line with each Parent Council's constitution and in consultation with the Head teacher.

In exercising their delegated powers under DMR, Heads of Establishment seek to proceed by consensus achieved through participation and consultation approaches.

The DMR scheme incorporates a mandatory requirement for Heads of Establishment to establish formal consultative procedures with their staff, both teaching and support personnel. In all but very small establishments the formal mechanism should include the setting up of an elected staff committee, which should wherever possible involve at least one member of the non- teaching staff. The Head of Establishment and School Business Officer are not members of this committee and attend meetings in an ex officio capacity.

The staff committee is a mechanism which ensures the kind of close staff involvement with more detailed DMR decision-making which is impractical on a whole school basis.

In smaller establishments, the full staff should be consulted.

Heads of Establishments are required to consult formally, in advance, with the full staff on proposals for significant virement of funds from one budget head to another. This can be closely related to establishment development planning procedures.

Proposals must be circulated to staff in advance of any meeting, with the outcome of the consultation being recorded and made available to staff, who must be advised subsequently of decisions and their rationale finally taken by the Head of Establishment.

Subject to the foregoing, the authority is not prescriptive regarding the finer detail of staff consultation and DMR, allowing establishments to evolve effective agreed internal arrangements which secure meaningful staff involvement while not impeding unnecessarily the day to day management of the establishment.

The success of DMR depends on a foundation of partnership with all who contribute to the education of pupils.

It is therefore a cornerstone of DMR that Parent Councils (or any future parental representative body) exercise their statutory powers of approval over expenditure plans relating to the purchase of teaching and learning materials.

Heads of Establishment will agree consultation arrangements with their Parent Councils. Significant spending proposals should be the subject of advance consultation with the Parent Council. Beyond that, consultations might be held with a Parent Council sub group or with the chair of the council. It is normal practice to agree with Parent Councils that routine matters of budget adjustment, and for all

expenditure agreed in principle, a periodic update report to the Parent Council would suffice. This will also include the planning of spending of Pupil Equity Funding (PEF).

In the exceptional circumstance of a Parent Council, after the fullest discussion internal to the school, continuing to hold the most serious concern over a Head of Establishment's intentions in the exercise of delegated powers, it will be open to the Parent Council to raise the matter with the Head of Education.

15. Appointment of Staff

The full process for allocating and appointing staff is laid out in the document "Education Staffing Procedures" (extracts below in Appendix 1). This is updated on annual basis ahead of the annual staffing exercise.

Following established practice which has been proven to be of good practice, the budget allocation, at school level for both teaching and support staff will be based on actual salary. Account will also be taken of salary conservation and promoted post structures in accordance with both local and national conditions of service as applied by Inverclyde Council and will be funded centrally.

This method of budgeting ensures that heads of establishments have freedom to appoint staff without the pressure which could influence the recruitment process of engaging inexperienced staff. This ensures the council's recruitment procedures are followed and staffing standards maintained.

Inverclyde Council will continue to be the employer of all school staff. Appointments to both teaching and support staff vacancies, will be in accordance with staffing standards, policy documents and standard circulars. Both policy and circulars will regularly be updated to reflect legislative requirements, national conditions and local agreements.

Staff who have been identified as surplus within an establishment will be deployed in accordance with negotiated agreement with the relevant representative body. Surplus staff can be both promoted and unpromoted.

16. Use of School Premises Outside School Hours

Currently schools have no direct involvement in the use of their premises outside school hours.

As part of the formula for each school's DMR relating to cleaning materials etc, consideration is given to the amount of usage of the building through lets and additional funds are built in to amounts for resources such as cleaning materials etc

Appendix 1 The staffing exercise inc staffing formulas, taken from “Education staffing process” document

1. The Staffing Exercise

The staffing Exercise starts after P1 Registration at end of January each year and is completed for all Primary, Secondary and ASN Schools/bases within Inverclyde.

The exercise is on-going from January until August each year.

The exercise is completed to allow each school to be given an entitlement for all teaching staff for the coming School year, taking into account many factors including the school roll, free school meals (Deprivation), Management time and the Senior Management Team entitlement.

The exercise is completed jointly by HR and Education HQ and is broken down into 7 Milestones.

These milestones are detailed on the timeline (appendix 1) which should also help provide a checklist of the staffing process as it progresses.

2. School Roll Information/Class Structures – Primary

Primary 1 registration takes place for Primary Schools around the 2nd week in January. Primary 1 Figures are obtained from Education HQ.

Primary Head Teachers provide an estimate of their roll for P1 – P7. However this is an estimate only. Differences should be discussed with Education HQ during the exercise however the figures agreed with Education HQ are those used to calculate school entitlement.

Primary 1 figures can change on a daily basis until all placing requests are usually considered around first week in February and school rolls will be continually changed to go up or down until the placing requests are finalised.

Primary Placing Requests – Head of Education deals with P1 registration and placing requests can continue until February/March due to appeals.

Primary Class Structures – Head of Education deals with Primary class structures taking into account Maximum class size and Composite Classes. The amount of classes within a school has an effect on the school entitlement.

Primary Class maximum sizes are as follows:

P1 – 25

P2-3 – 30

P4-7 – 33

Composite Class Maximum **25**.

Education HQ will confirm the class structure for each primary school which is used to calculate each school's entitlement.

3. Formula/Entitlement - primary

The formula used to calculate entitlement in Primary Schools is as follows:

No. of classes to be formed + 0.1 FTE per class for NCCT + 1.0 FTE for HT + XFTE for DHT (determined by Roll) + XFTE for PT (determined by Roll) + Deprivation based on no. FSM x Roll = XX FTE + Timetabling Flexibility + Nursery Management Time = XFTE (Nearest decimal point)

NCCT = non-class contact time

Timetabling Flexibility = (no. of classes + non-class contact FTE + HT Management time + DHT

Management time + PT Management time + deprivation FTE) x 4%

Deprivation = (see [deprivation figures](#) section for information)

The following may also be allocated to each primary school **in addition to their calculated entitlement above:**

- Learning Support - Each Primary school is allocated an additional 0.5fte for Learning support.
- Probationers – Each primary school is allocated 0.1 per probationer allocated (as applicable)
- Trade Union time - Where applicable and as negotiated under Standard Circular 8.9 Appendix 3
- Nurture – the following schools are also allocated an additional 1.0fte for a Nurture Teacher
 - Aileymill
 - King's Oak
 - Newark
 - St Andrew's

(There may also be schools allocated a Nurture teacher through [Attainment Challenge](#) or [PEF funding](#). However this is an additional allocation and separate from core staffing)

- Misc Additional Allocation – Education HQ may also add additional FTE to selected primary schools based on the need of the school. This is noted within the pro-forma as “ADDITIONAL ALLOCATION Authorised by Head of Education”

4. Management Structure

The Management structure within Primary schools is detailed within LNCT 09.

The Senior Management Team within a Primary School is determined by the Roll. All Primary Schools will be allocated a Head Teacher, 1.0FTE and a Depute Head Teacher, 1.0FTE. However the allocation of a Principal Teacher is dependent on the school roll. As detailed within LNCT 09 revised Principal teacher entitlement is as follows: (based on new LNCT 09)

- Roll of 250-350 – 1 Principal Teacher
- Roll of 351–450 – 2 Principal Teachers
- Roll of 451-500 – 3 Principal Teachers
- Roll of 501+ - 4 Principal Teachers

The school roll must be consistent for 2 years in order to gain or lose entitlement to a Principal Teacher on the 3rd year.

Where the roll of the school is in excess of 500, and an additional DHT post has been authorised by the Corporate Director, it will be for the Director to decide whether a fourth PT post is also authorised.

5. Primary Management Time

The school is also entitled to Management Time for the Depute Head and Principal Teacher (if applicable) as detailed within LNCT 09 (appendix 3).

Management time for Depute Head Teachers is dependent on the roll:

Less than 250 – 0.2fte	
250-300 -	0.3fte
351-400 -	0.4fte
451-500 -	0.5fte
500+ -	0.6fte

Management time for Principal Teachers is **0.1fte** for each Principal Teacher in the school. Remember entitlement to a Principal Teacher is dependent on the roll – see [Management Structure](#).

6. Nursery Management Time

Several of our Primary Schools also have a nursery attached. If the nursery has their own Head of Centre then they are not included and do not impact the primary school's staffing. However if there is no Head of Centre and the Primary Head Teacher is responsible for the nursery the school is entitled to additional fte within their staffing allocation. Each of these schools are given an additional 0.2FTE within their staffing entitlement for Nursery Management Time.

This currently applies to the following schools (as at school year 19/20):

- Aileymill
- Inverkip
- Kilmacolm
- King's Oak
- Lady Alice
- Moorfoot
- St Francis'
- St John's
- St Josephs (new for staffing at Aug 21)
- Wemyss Bay
- Whinhill

7. Secondary School Roll Information

Secondary Rolls - Primary 7 figures are obtained from Education HQ.

Secondary Head Teachers will also provide an estimate of their roll for S1 – S6. However this is an estimate only. Differences should be discussed with Education HQ however the figures from Education HQ are those used to calculate school entitlement.

Again placing requests will need to be considered and rolls will continue to change until all placing requests are finalised.

In addition from 2020, Secondary S5 & S6 roll figures when being moved on from S4 & S5 should be adjusted for a 95% stay on rate.

8. Formula/Entitlement

The formula used for staffing in Secondary Schools is as follows:

10.25 + (Pupil Roll x 0.05975) + Deprivation based on FSM = Total Staffing Entitlement (FTE)

The following is also allocated to each secondary school **in addition to entitlement based on the school roll**:

- Probationers – Each school is also allocated 0.1 per probationer allocated (as applicable)
- Where applicable and as negotiated under Standard Circular 8.9 Appendix 3 Note: current position in Secondary schools regarding Trade Unions is as follows:
- St Stephen's – 0.2FTE
- PGHS – 0.1 FTE

9. Management Structure

The Management structure within Secondary schools is detailed within LNCT 09 revised.

The Senior Management Team within a Secondary School is determined by the roll. All Secondary schools will be allocated a Head Teacher, however it depends on the roll as to how many Depute Head Teachers and Principal Teachers the school will be entitled to.

Please refer to LNCT 09 (r) Management Structures in Secondary to determine how many Principal and Depute Teachers a Secondary school is entitled to.

- Head Teacher no matter what the roll
- Depute Head Teacher dependent on the roll (See below)
 - Roll up to 700 – 2 DHT's
 - Roll 701-1150 – 3 DHT's
 - Roll over 1150 – 4 DHT's
- Principal Teachers Curriculum – All Schools have 14 Principal Teachers Curriculum (PTC) in each school. Up to six of these posts are core as detailed within LNCT16
- Principal Teachers Guidance – the number allocated is based on the school roll.
 - Between 251-500 – 3 PT Guidance
 - Between 501-750 - 4 PT Guidance
 - Between 751-1000 – 5 PT Guidance
 - Between 1001-1250 – 6 PT Guidance

Therefore in summary, Secondary schools will be allocated **14** Principal Teacher Curriculum and up to **6** Principal Teacher Guidance dependant on the roll.

10. ASN Formula/Entitlement

The entitlements for each ASN school/unit are calculated based on pupil/teacher ratio or an agreed fixed entitlement. These ratios were previously agreed and the relevant reports are saved - O:\Operations Change Mgmt\Change Management\Staffing Exercise\Staffing Exercise Procedures\Staffing Related Reports

The ratios for each establishment are as follows:

School/Unit	Ratio/Fixed FTE
All Saints Communication & Language Base (CLB)	1:5.1
Clydeview Deaf Unit	4.0FTE
Craigmarloch	40% at 1:4.5 60% at 1:5
ICOS	4.6FTE
LACC	3.6FTE
Lomondview	1:6
Moorfoot – Garvel	5.1FTE
Notre Dame – Stella Maris	1:6
Visual Impairment Unit (VI)	1.0FTE
Whinhill Gaelic	3.6FTE
Whinhill English as Another Language (EAL)	1.4FTE

11. Management Structure & Management Time

ASN school entitlement is different from Primary and Secondary. No additional entitlement is given to ASN for management or management time. Therefore the FTE for management is included in their overall entitlement.

12. Deprivation Figures

This is based on the number of free school meals (FSM) within schools. FSM figures are obtained from Education HQ.

- **How to calculate Deprivation Formula**
 - Deprivation percentage = number of free school meals at the school divided by the school roll for that year
 - Example
 - FSM = 165

- Roll = 341
- $165 / 341 \times 100 = 48\%$

Once you have your Percentage figure use the undernoted table to establish the FTE Deprivation Entitlement for Primary & Secondary

For the example above at 48% - for a Primary school the school would be given an additional 0.3, for a secondary school they would be given 0.5.

PRIMARY					
0-10%	11-25%	26-50%	51-75%	76% +	
0.1	0.2	0.3	0.4	0.5	

SECONDARY					
0-10%	11-25%	26-50%	51-75%	76% +	
0.3	0.4	0.5	0.6	0.8	

All schools Primary and Secondary are entitled to entitlement for FSM/Deprivation. This entitlement is added to calculation entitlement for each individual school within their individual sheet.

13 Business / Admin support for schools

Each Cluster has a full time School Business Officer (SBO).

Secondary

Fixed weekly term time clerical hours	Per pupil weekly term time clerical hours	Fixed weekly term time DMR hours	Per pupil weekly term time DMR hours	TOTAL Fixed weekly term time hours	TOTAL Per pupil weekly term time hours
43	0.108	13.75	0.0125	56.75	0.1205

Primary

Roll of 100 - 150	Roll over 150	Fixed weekly term time clerical hours	Fixed weekly term time clerical hours	Fixed weekly term time DMR hours	Per pupil weekly term time DMR hours	TOTAL Fixed weekly term time hours	TOTAL Per pupil weekly term time hours
30	10	30	10	5.5	0.0143	35.50	0.0143
				5.5	0.0143	15.50	0.1783

ELC

- Term Time establishments - 0.39 minutes per registered capacity
- 52 wk establishments – 0.39 minutes per registered capacity and an enhancement of 10 hours to cover extended day / year service

14. Pupil Support Assistant Allocation

Rationale

The recent independent review “Support for Learning: All our Children and All their Potential (June 2020)” states that: “The investment in Pupil Support Assistants must be measured for impact and improvement on children and young people’s experiences and achievements. Local authority and school managers must plan a strategy to review the deployment of Pupil Support Assistants, which takes account of recommendations from the current national research Education Endowment Fund (2018)”. This rationale for the proposed allocation of Pupil Support Assistants across establishments in Inverclyde takes account of the EEF and recommendations from the review.

Pupil Support Assistant time allocation to schools is based upon the premise that there should be equitable distribution of finite resources, based upon level of need as identified through objective, standardised processes, as well as individual/situational needs.

The following criteria for allocation of core PSA support has been taken into account:

- Size of school – based on roll
- Weighting has been given to establishments based upon size.
- Scottish Index of Multiple Deprivation 2020

Around 45% of datazones in Inverclyde are ranked in Scotland’s 20% most deprived datazones. Using the data provided by SIMD 2020, the percentage of the school roll living in SIMD 1 and 2 has been considered.

SIMD and FME data is used in the allocation of additional funding to schools through Scottish Attainment Challenge and Pupil Equity Funding. This can be used to fund additional Pupil Support Assistant hours

Weighting has been given to establishments based on percentage of a school roll living in SIMD 1 and 2.

- Percentage of school roll who are Care Experienced or have previously been Care Experienced.

This includes Care Experienced children/young people are those who are subject to a supervision requirement through the Children's Hearing system or some form of local authority intervention either at home where they continue to live with their family or away from home e.g. foster home, kinship care or residential care.

Weighting has been given to establishments based upon the percentage of Care Experienced or previously Care Experienced children/young people.

- Percentage of the school roll on Enhanced Universal Girfec Pathway and above – 1,2 or 3 on Seemis. i.e. Children/young people with additional support needs which necessitate individualised planning e.g. Single Agency Plan, Boxall Profile targets etc.

This percentage of the school roll is calculated by totalling the Girfec Pathway information on Seemis. This ensures that there is a greater weighting for children/young people with more complex needs. (i.e. those on 2 and 3, rather than total number of children/young people recorded as having an additional support need). This criterion should cover the children/young people whose needs have been discussed at the ASN Monitoring Forum as they will have individualised planning in place before being brought to the forum.

Weighting has been given to establishments based upon the percentage of the roll with this level of individualised planning.

- Individual children/young people may have complex needs which necessitate more than the establishment core allocation of PSA hours. Heads of Service, Education Officers and Educational Psychology Service will allocate PSA support to individual children/young people through consideration of the ASN Monitoring Forum cases. This will be reviewed on an annual basis before the formula is used to allocate core PSAs across the authority.

This criterion highlights variations in the reporting and recording of needs. Looking at the data for individual establishments, there is a variation in recording of Enhanced Universal support and above. Recent national research states that 30.9% of school pupils have barriers to learning. Across Inverclyde, it would appear that there may be some under reporting of ASN. It would perhaps provide a good opportunity for a working group of ASN Leaders to look again at a more consistent approach to Girfec Pathways

Points to PSA allocation 2021

Points from weightings	PSA FTE
21-30	9-11
11-20	6-8
0-10	3-5

Primary and Secondary Weightings

School Roll

Number of children (Primary)	Number of young people (Secondary)	Points
>350	>1000	10
300-349	900-999	8
250-299	800-899	6
200-249	700-799	4
150-199	600-699	2
<149	500-599	1

SIMD 2020

Percentage of school roll living in SIMD 1 & 2	Points
>90	10
70-89	8
50-69	6
30-49	4
10-29	2
<10	1

Care experienced children/young people

Percentage of school roll	Points
>6	10
5-6	8
4-5	6
3-4	4
2-3	2
<2	1

Enhanced Universal/Collaborative/Enhanced Collaborative/Individualised Planning

Percentage of school roll	Points
>40	10
30-39	8
20-29	6
10 to 19	4
<10	2

Points to PSA allocation

Points from weightings	PSA FTE
21-30	9-11
11-20	6-8
0-10	3-5

Extract from Scottish Government's Devolved School Management Guidelines

Reviewed on 14/5/21 for current status of the DSM Working Group with "RAG" status allocated. Some items are not applicable at present or need to be assessed by relevant staff.

Red	Amber	Green
Little or no progress	Some progress	Substantial Progress

Appendix A: 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.

Expected SG Practice	Recommended SG Practice	Internal Audit Comments	Current Status
Section 1 – General			
1.1 Local Authorities schemes adhere to financial regulations, deliver best value and ensure the efficient, fair and equitable distribution of resources.		Noted / expected practice.	Scheme complete in draft Feb 22 and complies
1.2 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.		HTs require procurement guidance which is very specific to the situations which they most commonly encounter. Practical and easy to follow guidance is more likely to be followed and less likely to be misunderstood. Current Status – Still to be developed at a later stage with input from School Business Managers and Corporate Procurement anticipated. However, it is acknowledged that existing practice is likely to comply with best value principles.	
1.3 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 scheme clearly define areas of resources that are not devolved to schools.	It is important to be transparent as to why some resources are not being devolved to schools. Current Status – Broadly agreed by the DSM Working Group and will be covered within the new scheme.	Green

Expected SG Practice	Recommended SG Practice	Internal Audit Comments	Current Status
<p>1.4 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.</p>		<p>Current Status – On-going practice for Education Officers and HTs to assess if additional work is required regarding this subject.</p>	<p>More so for PEF however aspects of DMR may apply. PEF costing much improved in 2021/22. CLPL and cover are ref but could be more consistent.</p>
Section 2 - Format and Publication			
<p>2.1</p>	<p>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/s/schools/devolved-school-management/.</p>	<p>Noted / expected practice. Current Status – the working group is aware of this requirement.</p>	<p>Green</p>
<p>2.2</p>	<p>Where a school has a website, it is recommended that it should include a web link to the Local Authority published scheme.</p>	<p>Noted / expected practice. Current Status – Task for the final stage of introducing the new DSM scheme.</p>	<p>Once agreed in Mar 22 at E and C Committee this can be achieved.</p>

Expected SG Practice	Recommended SG Practice	Internal Audit Comments	Current Status
2.3	Local Authorities should consider publishing a summary of the authority's scheme, providing stakeholders summary information in an accessible way, using plain language.	This requirement could be aligned to the Committee approval stage and the summary made available on the Council and schools websites. Current Status – As 2.2 above.	As in 2.2
2.4	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.	Noted / expected practice. Current Status – the working group is aware of this requirement. Now added as App 1 to SOD	Green – to be added as an appendix
Section 3 – Training			
3.1	Local Authorities should provide specific DSM training to key staff groups including Head Teachers and Business Managers or associated posts.	Training arrangements are particularly important and must allow for coverage of all stakeholders who are to be trained, gauging their initial training needs and (to the extent possible) the delivery of training which best suits their learning styles. In particular, training must have an emphasis on practicality and dealing with common scenarios through worked examples. Current Status – the working group is aware of this requirement but for a later stage of the project.	Green – ongoing in relation to this and PEF. Scheme outlines this.

Expected SG Practice	Recommended SG Practice	Internal Audit Comments	Current Status
<p>3.2 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>As noted above, training must allow for the training needs of each person and be clear on where more information and support can be found. Current Status – the working group is aware of this requirement but for a later stage of the project.</p>	<p>Green – will be covered at roll out of revised scheme</p>
<p>Section 4 - Consultation, Engagement and Transparency</p>			
<p>4.1 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>Consultation and engagements need to be clearly defined at each level or for various distinct groups of stakeholders. Transparency of process and content is required along with straightforward communication of formula options. However, these arrangements would need to be carefully timetabled to ensure overarching deadlines are met and to avoid excess analysis which does not add value given other priorities. Current Status – The DSM Working Group has effectively commenced this stage. SOD makes it clear how schools should consult re budget with stakeholders.</p>	
<p>4.2 Local Authorities should form appropriate mechanisms or forums for regular engagement and consultation with Head</p>		<p>In so far as possible existing mechanisms and forums should be used for engagement and consultation. For example, can small</p>	<p>Covered in</p>

Expected SG Practice	Recommended SG Practice	Internal Audit Comments	Current Status
<p>Teachers and wider stakeholders as appropriate.</p>		<p>online meetings be used or short online surveys be used for stakeholders such as parents/guardians.</p> <p>The aim should be to avoid new commitments which are time consuming but do not achieve useful output.</p> <p>Current Status – As 4.1 above.</p>	<p>revised scheme.</p>
<p>4.3 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>As above.</p> <p>Current Status – Current DSM practice still applies although it may vary by school.</p>	<p>Covered in draft scheme</p>
<p>4.4 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>Officers should aim for a degree of consistency between Head Teachers in terms of what is expected for practical consultation arrangements i.e. outlining expected minimum practice.</p> <p>Current Status – As 4.3 above.</p>	<p>Covered in draft scheme</p>
<p>4.5 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>Partly covered above. Information can be shared with stakeholders in appropriate ways. For example, DSM documents which are available;</p> <p>* within a shared network drive folder; and</p>	<p>Covered in draft scheme</p>

Expected SG Practice	Recommended SG Practice	Internal Audit Comments	Current Status
		<p>* via the school and/or Council websites. E-mail can be used to signpost the existence and location of DSM information. Current Status – As 4.3 above.</p>	
<p>4.6 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>Current Status – For a later stage of the project to implement the new DSM scheme.</p>	<p>Covered in draft scheme</p>
<p>4.7 It is expected that DSM schemes, and information published for stakeholders is accessible and is in plain language.</p>		<p>Current Status – For a later stage of the project to implement the new DSM scheme.</p>	<p>Draft scheme</p>
<p>4.8 Head Teachers are to ensure that any costs related to the curriculum are minimised to ensure equality of access.</p>	<p>Where charges exist for pupils, including both curriculum or extra-curricular activities (class materials, school trips, school uniform, etc.) they should be clearly detailed in school information published at the start of the academic session.</p>	<p>If not already in place, a Council wide (and Committee approved approach to curriculum related charges), including the funding of such charges for those families unable to pay (e.g. via school budget, relevant specific government grants or via School Funds, if approved by School Fund Committees), are all factors to consider. Also, there is a need to consider SG expectations around this subject.</p>	<p>Covered now by new SG policy on curriculum costs</p>

Expected SG Practice	Recommended SG Practice	Internal Audit Comments	Current Status
4.9	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.	As above.	Not yet in draft scheme
Section 5 – Collaboration			
5.1	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.	Noted / expected practice. Current Status – Being considered by the DSM Working Group.	Green
5.2	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.	Consider the extent to which this is relevant within a relatively small Education Authority. However, a pathway should exist for those Head Teachers who wish to innovate and collaborate in ways which require pooled DSM resources. Current Status – Still to be considered by the DSM Working Group.	Recommended aspect needs further consideration as to how this is articulated in draft scheme. There are examples of this in relation to PEF spending

Expected SG Practice	Recommended SG Practice	Internal Audit Comments	Current Status
<p>5.3 Head Teachers 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.</p>	<p>It is recommended that head Teachers work together to share and maximise resources to influence outcomes across geographical areas or school clusters.</p>	<p>Ensure existing mechanisms are used to share best practice. Current Status – For Education Officers and HTs to assess the extent to which this area needs to be developed.</p>	<p>Recommended aspect Needs further consideration as to how this is articulated in draft scheme. There is evidence of this in schools.</p>
Section 6 – Staffing			
<p>6.1 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.</p>	<p>Local Authorities consider their approach when devolving staffing, this includes discussing with Head Teachers the complexities and risks associated with staffing allocations.</p>	<p>Noted / expected practice. Although HR will advise on these matters clarity of roles and broadcasting expected practice to all relevant officers are important factors to consider. Current Status – Core issue for the working group.</p>	<p>Green</p>
<p>6.2 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.</p>		<p>Ensure clarity around what is and is not allowed whilst also have arrangements in place to quickly and effectively resolve any perceived contradictions between DSM freedoms and all other required practices. Aim is to ensure consistency across establishments whilst allowing Head Teachers to use the freedoms the SG expects to apply.</p>	<p>Green</p>

Expected SG Practice	Recommended SG Practice	Internal Audit Comments	Current Status
6.3 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.		<p>Current Status – Core issue for the working group.</p> <p>Noted / expected practice.</p> <p>Current Status – Core issue for the working group.</p>	Green
6.4 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.		<p>Noted / expected practice with HR advice being crucial along with HTs seeking advice when necessary.</p> <p>Current Status – Core issue for the working group.</p>	Green
6.5 For all staffing matters, Head Teachers must adhere to the appropriate legislation and Local Authority, SNCT and LNCT agreements and guidelines.		<p>As above.</p> <p>Current Status – Core issue for the working group.</p>	Green
6.6 Head Teachers should be consulted on the allocation of support staff to schools.		<p>As above.</p> <p>Current Status – Core issue for the working group.</p>	Green
Section 7 - Professional Support			

Expected SG Practice	Recommended SG Practice	Internal Audit Comments	Current Status
7.1 Head Teachers in all schools should have access to professional support teams and functions.		Noted / expected practice.	Green
7.2 There should be transparency in the formulae or methodology in allocating professional support to schools.		Noted / expected practice. Current Status – Anticipate that the new DSM scheme will address this issue and assumed review of non-teaching staff in schools is complete or soon will be.	Scheme outlines the role of SBOs. Possible need to be clearer as to how
Section 8 – Accounting			
8.1 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.	Noted / expected practice and Finance will advise on the operational detail. Consider to what extent existing standard forms for accounting matters include summary notes of relevant DSM requirements and are also “user friendly” for new and promoted staff to use. Current Status – Core issue for the working group.	Covered in draft scheme
8.2	Procedures for managing carry forward of overspends are included within the scheme.	As above and clear procedures make it easier for staff to apply the procedure and demonstrate that they have done so. Current Status – Core issue for the working group.	Covered in draft scheme

Expected SG Practice	Recommended SG Practice	Internal Audit Comments	Current Status
8.3	Consideration is given towards enabling schools to deposit funds to save budget for planned and agreed future spend.	Current Status - Current practice will continue but is likely to be refined to allow for certain situations e.g. obtaining discounts for multi-year contracts.	Green
8.4	Head Teachers should have the provision to vire budget between budget headings in line with agreed and published Local Authority policy and criteria.	Current Status – the working group is aware of this issue.	Covered in draft scheme
Section 9 - Scheme Review			
9.1	Local Authorities undertake a three-year review with stakeholders and a peer Local Authority as they determine appropriate.	Noted / expected practice and overlaps with 1.4 above. Current Status – The DSM review continues and it is anticipated that lessons learned from this exercise will shape the conduct of future DSM reviews.	Green
9.2	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.	Noted / expected practice.	Green – current version outcomes need to review in Apr 23
9.3	Head Teachers are recommended to apply national standards and to undertake self-evaluation drawing upon the most appropriate, and current tools, at	Noted / expected practice.	In place but when we launch scheme

Expected SG Practice	Recommended SG Practice	Internal Audit Comments	Current Status
	<p>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</p>		<p>need to then provide more input to HTs on this.</p>