



Devolved School Management Finance Manual 2022/23

Early Learning & Childcare Provision and Primary Sectors

**Finance & Property Services
Education Services**

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SECTION 1: INTRODUCTION TO DEVOLVED SCHOOL MANAGEMENT

1.1 Objectives of Devolved School Management

The underlying objective of Devolved School Management is to enable decisions, relevant to the day to day management and provision of school education, to be made at local level. The Scheme of Devolved School Management provides the method of calculating how resources are allocated to schools on the basis of clearly defined allocation criteria.

Responsibility for determining how this budget will be allocated within the school however, rests with each Head Teacher, and the Scheme does not provide a prescriptive guide to how resources will be used within each school.

This approach will ensure that schools are resourced in a fair and consistent manner, whilst ensuring that Head Teachers are empowered to deploy resources in the manner best suited to meet the needs of the learners in their school.

The Finance Manuals will continue to evolve in light of national developments regarding the governance of education.

1.2 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 updated 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. These Guidelines can be found here <https://www.gov.scot/policies/schools/devolved-school-management/>.

The Guidelines have been devised to help Local Authorities develop their own Devolved School Management (DSM) schemes. The new Guidelines aim to encourage participation from Local Authority wider teams, schools and parents.

They have been prepared through collaboration and consultation with a wide range of stakeholders. Collaboration is key to a successful local DSM scheme and this is captured within the Joint Agreement and Headteachers' Charter to which these guidelines align and support.

1.3 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:

DATA LABEL: INTERNAL – COUNCIL WIDE

- **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

SECTION 2: BUDGETS AND ACCOUNTING

2.1 INTRODUCTION

2.1.1 Financial Year and Issue of Budget Statements

The financial year runs from 1st April to 31st March and spans two academic years. Budget statements are issued to schools at the commencement of the financial year and updated at specific intervals to take account of changes within the academic year. A second statement is issued at the start of the academic year to confirm probationer allocations and any class organisation changes. A third statement is issued in autumn following the Scottish Government census. If there are any further funding movements, particularly in relation to learning support, schools will receive a final statement in January.

In line with the council's Financial Regulations all services, including schools, are required to submit financial forecasts at the end of month 2, 6 and 9 for reporting to the Council Executive. A further forecast is required early March from schools in relation to projected carry forward balances.

Following completion of the council's final accounts, carry forward figures are confirmed with schools prior to the summer holidays.

2.1.2 Budget Statements and Pupil Rolls

A significant number of budgets within all school sectors are based on pupil roll numbers. Budget allocations for the period April to July are based on actual pupil rolls, per Scottish Government census figures from the previous September.

Projected pupil rolls (based on information from Pupil Placement) are used at the start of the financial year to prepare August to March staffing budgets. Staffing budgets are revised in October to reflect Scottish Government census figures and where there is movement between projected and actual numbers, the following applies:

- Promoted teaching budgets are only increased where the roll has been sustained for one year or more. When the pupil roll drops, there will be a transition period for one year and entitlement will be retained for that period only. Schools wishing to retain promoted staff posts after the transition period has lapsed will be required to self-finance these posts or promoted elements.
- Administrative, clerical, visiting specialists, playground and dining supervisor budgets are automatically adjusted to reflect the new roll banding.

Budgets for educational supplies are calculated using the Scottish Government census figures from the September prior to the financial year. No adjustment is applied following the September census.

2.1.3 Expenditure Records

Records of expenditure must be maintained in each school for all delegated budgets. Within schools, the authority's financial ledger cedar e5, records all relevant income and expenditure items. This system is fully integrated with the e-Procurement system (PECOS) to enable the monitoring of committed expenditure (orders) as well as actual expenditure (invoices paid).

Imprest expenditure should be recorded on an Excel spreadsheet and reconciled to bank statements on a regular basis (see appendix B). Expenditure is posted to the financial ledger after a reimbursement claim is received by the Financial Management Unit.

2.1.4 Staff Costs

Staff costs are prepared using a zero based budget approach. Staffing budgets are based on current staffing structures (April to July) and indicative staffing structures, based on pupil projections prepared by Pupil Placement, for (August – March). Staffing budgets are reviewed each year and updated to take account of pay indexation, increments and relevant changes to National Insurance or Superannuation. This approach essentially means that each school pays for the teaching and non-teaching staff that it employs and is consistent with the principles of the Head Teachers Charter and governance of the Pupil Equity Fund.

A staffing performance factor is deducted from a school's budgets, which takes account of in-year savings that are achieved through turnover of staff, temporary vacancies and other short term staff savings. The staffing performance factor excludes teachers.

2.1.5 Ad hoc Adjustments

Ad hoc adjustments are agreed at the discretion of the Head of Service and are reviewed on an annual basis. All ad hoc adjustments signed off by the Head of Service are recorded on the ad hoc adjustment register.

2.1.6 Budget Virement

Head Teachers are permitted to divert monies between fully delegated budgets. Such budget transfers are known as virements. The Financial Management Unit will request details of such realignments and amend ledger budgets to reflect anticipated spending trends.

2.1.7 Carry Forward of Year–End Balances

Under the DSM scheme, schools may carry forward over or under spends at the end of each financial year. The carry forward is calculated by determining the net expenditure position on all devolved budget headings at as 31st March and determined by the balances recorded in the authority's financial ledger.

The maximum under-spend that may be carried forward is set at 2.5% of all fully devolved budget headings. Any balance greater than the 2.5% threshold is not available to the school in the following year. Any carry forward above 1% will require Head of Service Approval.

Any overspend is carried forward in full and no maximum threshold is applied. Head Teachers are advised to avoid material overspends and to ensure that resources are managed effectively.

Schools may wish to use this carry forward not only for ongoing revenue expenditure but may also wish to save towards a longer term planned objective such as school refurbishment etc.

2.2 TEACHING

2.2.1 Basic Staff Complement: Indicative Primary Staffing Model

On an annual basis Pupil Placement will determine an indicative staffing model based on projected school rolls for the new academic year and budget allocations will be provided to schools on this basis. Under this model, the core teaching entitlement is determined by the number of classes operational within an establishment. The total number of classes, including Early Learning & Childcare and Classes for Pupils Who Require Additional Support For Learning determines the appropriate management structure for the school.

The basic staff complement is made up of the core teaching establishment at a school encompassing Head Teacher, Depute Head Teacher, Principal Teacher and Teacher posts. Ad hoc arrangements remain in a few small schools that are not in a shared headship situation. These Schools are moderated by the Head of Service to mirror closely the current staffing model.

The table below illustrates the basic indicative staffing complement per class structure:

Class Structure	HT	DHT	T	PT	Total Man Relief	Total FTE
1	0.5	0	0	0.5	0.5	1.5
2	0.5	0	1	0.5	0.5	2.5
3	0.5	0	2	0.5	0.5	3.5
4	0.5	0	2.5	1	0.7	4.7
5	0.5	0	3.5	1	0.9	5.9
6	0.5	0	4.5	1	0.9	6.9
7	1	0	5	1	1.2	8.2
8	1	0	6	1	1.2	9.2
9	1	0	7	1	1.4	10.4
10	1	0	8	1	1.4	11.4
11	1	0	9	1	1.4	12.4
12	1	1	10	0	1.5	13.5
13	1	1	10	1	1.9	14.9
14	1	1	11	1	2.2	16.2
15	1	1	12	1	2.2	17.2
16	1	1	13	1	2.2	18.2
17	1	1	13	2	2.8	19.8
18	1	1	14	2	2.8	20.8
19	1	1	15	2	2.8	21.8
20	1	1	16	2	3.2	23.2
21	1	1	17	2	3.2	24.2
22	1	1	17	3	3.2	25.2
23	1	1	18	3	3.2	26.2
24	1	1	19	3	3.2	27.2
25	1	2	20	3	3.2	28.2

Additional Information:

1. Management Relief is calculated at the top of the Teachers Salary Scale

2. Where there are 2 Principal Teacher Allocations a factor of x2 management relief applies for these posts
3. Schools with three classes or less – full time management arrangement as Head Teacher is not class committed and schools are established on a consortium basis. When managed under consortium arrangements, an additional management element of 0.2 FTE will be added to the PT post, giving management relief of 0.7 FTE
4. For structures with 6 classes or below, the 0.5 FTE management relief is against the Head Teacher where it is a shared headship only. Therefore, over the 2 schools the Head Teacher is non class committed.
5. For each ELC class within a school, 1 fte teacher is deducted from the fte allocation detailed in the DSM manual. ELC classes are not allocated a teacher.

Head teachers may put in place an alternative management and/or class structure, but the cost of this alternative structure will not automatically be reflected in future year's indicative budget allocations. Future year's indicative budget allocations will continue to be based on the notional class organisation each year, as set out in paragraph 2.3. The zero based budgets will not be updated to reflect decisions taken by Head Teachers on their management and/or staffing structure, and it is the responsibility of Head Teachers to ensure that any decisions they take are financially sustainable.

2.2.2 Class Organisation

A notional class organisation will be prepared for each establishment for each academic year following discussion between the Headteacher and Service Manager responsible for Pupil Placement on behalf of the Head of Service (where required). This notional class organisation will balance educational need and efficiency, to ensure the discharge of the education authority's statutory duty to secure adequate and efficient provision of school education. Head Teachers may put in place a different class organisation within the resources available to them, but must have regard to the future financial impact and sustainability of potential class organisations. Head Teachers must seek advice on alternative class organisations from Pupil Placement, and must not put in place a class organisation which will lead to unsustainable growth of their school or constrain admission in future years.

Head Teachers must inform the Head of Service of any alternative class organisation they put in place.

2.2.3 Exceptional Circumstances

In exceptional circumstances, the basic staff complement may be enhanced for management of other units (for example the literacy base) and for staff members who are elected Local Authority Members or are appointed Regional Secretaries of their Trade Union. Such allocations are subject to approval by the Head of Service.

2.2.4 Visiting Specialist Teachers

The Visiting Specialists budget encompasses teaching allocations for Home Economics, Music, PE and Art instruction. It excludes instrumental music instructors as these posts are financed from non-devolved Education budget. The Visiting Specialists budget allocation is a flexible resource that schools can use within the context of supporting curriculum delivery, maintaining quality teaching and learning. Visiting Specialist time contributes towards the delivery of Reduced Class Contact Time for core class and learning support teachers.

2.2.5 Specialist Allocation

Roll Band	FTE	Hrs per Week
0-50	0.07	1.575
51-100	0.10	2.250
101-200	0.20	4.500
201-300	0.35	7.875
301-400	0.50	11.25
401-500	0.54	12.15
501-600	0.80	18.00

2.2.6 Reduced Class Contact Time

The maximum class contact time for a teacher is 22.5 hours. For each full time equivalent teacher (including learning support) a further 2.5 hours is allocated for reduced class contact time. The Reduced Class Contact Time allocation, plus the Visiting Specialist allocation, provides sufficient resource to provide 2.5 hours non-class contact time for each class and learning support teacher.

The calculation for RCCT budget is as follows:

((Total number of classes + Nurture/Additional Allocation FTE + Learning and Teaching FTE) X 2.5 /22.5) less specialist FTE = RCCT FTE allocation

Class Contact Hrs	Contract Hrs	Wks Worked	Holiday Wks	Total Wks	FTE
22.5	35	39	13	52	1

2.2.7 Probationer Class Contact Time

In line with teachers' terms and conditions agreement, probationer teachers must have a maximum class contact time of 18.5 hours per week, equivalent to 0.82 of a full time teacher. Probationers are determined as "core" where a school has a teaching vacancy, and requests and finances the post from within the school budget. Probationers are classified as "fully funded" where the authority receives additional grant funded probationers and allocates them to schools.

Each school, which has a core probationer, receives an additional allocation of 0.18 FTE for probationer non-class contact time and 0.1 FTE for mentoring. These allocations are based on a probationer's salary to reflect the actual costs charged to school for non-class contact time. The 0.82 FTE class contact time is met from within the school's teaching staff entitlement and the cost of the probationer's class contact time is charged to the school's devolved budget. Where a "pointage" vacancy exists in a school, the school may also request that a probationer be appointed and will receive additional top-up funding as appropriate.

Where a school is allocated a 'fully funded' probationer, an additional allocation of 1.1 FTE, which includes 0.1 FTE for mentoring, is provided. This allocation is additional to the schools basic teaching staff complement and is directly funded by the Scottish Government at a probationer's salary scale point.

2.2.8 Chartered Teacher Costs

With effect from 21st August 2017 Schools fund the cost of Chartered Teacher from its devolved resources.

2.2.9 Pupil Numbers and Class Stages

The maximum number of pupils per teacher per class stage is detailed in the table below.

Class	Numbers
Primary 1	25 or less
Primary 2 – Primary 3	30 or less
Primary 4 – Primary 7	33 or less
Composite	25 or less

2.2.11 Pupil Numbers and Classes for Pupil Who Require Additional Support

The maximum number of pupils per teacher for individual classes is outlined in the table below.

Class	Numbers
Autistic Spectrum Disorder	6
Communication & Language	6

2.3 TEACHERS ABSENCE COVER

2.3.1 Sickness Absence

Devolved funded absence cover is defined as up to and including the first 9 working days of absence. After this period the absence becomes a cost funded from the non-devolved funded absence cover. Where a teacher is absent for a period of 10 days or greater, the entire period can be backdated to non-devolved funded absence cover once the period of absence exceeds 9 days. Supply claim forms should be completed accurately to ensure cover costs are charged to the appropriate code. ABSM's should make any corrections between devolved and non-devolved funded cover by journal entry.

Devolved funded absence cover for visiting specialists is defined as the first 10 working days of absence across all schools i.e. if a visiting specialist works 1 day per week in 5 different schools each of the 5 schools will be responsible for 2 days absence cover. Budget provision for short term absence cover is calculated at 2% of the basic staff complement, including RCCT and any additional Class Organisation allocations.

	<u>charge to</u>
▪ All school core vacancy cover	045001
▪ Maternity cover	045001
▪ Devolved Funded Accrued Maternity Leave	045001
▪ Short Term Absence Cover	048201
▪ All devolved funded sickness absence	048301
▪ All non-devolved funded sickness absence cover	048401
▪ Other devolved funded absence cover	048501
▪ Other non-devolved funded absence cover	048601

These subjective codes are reflected on the supply teachers claim forms.

2.3.2 Parental Leave

The council will meet the cost of teachers on parental leave until the date that they return to school (subject to the conditions outlined below). Schools will meet the cost of any supply cover brought in during the period of parental leave from its devolved budget.

Teacher's annual leave entitlement is 40 days. Teachers' annual salary is calculated over 235 days (195 teaching days and 40 days annual leave) with 26 unpaid "closed" days.

Accrued leave may be taken in two parts, either term time leave or during designated closed days. A maternity calculator is used to determine the total days accrued, the number of days statutory leave to be taken during term time and the balance to be directed to closed days. After consideration of statutory leave requirements, accrued leave in the first instance must be directed to designated closed periods. Teachers taking accrued leave during closed periods will be entitled to salary payment.

The council will meet the cost of staff undertaking a period of accrued leave where annual leave immediately follows the period of parental leave. If the school agrees a phased return to work or agrees to term time leave rather than directing leave to be taken during designated closed days, then the school will become responsible for meeting both the cost of the supply teacher and the accrued leave period from its devolved budget. Further details are contained in appendix A.

Keeping in Touch Days

Schools will also meet the cost of any “Keeping in Touch” days that a teacher may use during a period of parental leave from its devolved budget. A maximum of up to 10 days may be authorised by the HT with a “day” being classed as one visit to the school regardless of the duration of the visit. Cost will be charged to normal basic pay subjective and school cost centre.

2.3.3 Breakdown of Absence Cover

Teaching Absence Cover	Devolved / Non-devolved Cost	Ledger Subjective Code
0 – 2 days	Devolved/Non-Devolved	048201
0 – 9 days	Devolved	048301
10+ days	Non-Devolved	048401
Parental Leave / Support	Devolved	045001
Keeping in Touch Days	Devolved	045001
Antenatal Care	Devolved	048501
Adoption Leave	Devolved	048501
Staff Development	Devolved	048501
Relocation (Moving)	Devolved	048501
Job Share In-service Days	Devolved	048501
Retirement Training	Devolved	048501
Jury Duty	Non-Devolved	048601
Witness at Court (Paid)	Non-Devolved	048601
Witness at Court (Unpaid)	Non-Devolved	048601
Union Duties	Devolved	048501 (Budget Provision)
Planned health care young Child	Devolved	048501
Illness of a dependant	Devolved	048501
Serious Illness of dependant	Devolved	048501
Bereavement Leave	Devolved	048501
Funeral Attendance	Devolved	048501
Hospital Appointment	Devolved	048501
Emergency dental/medical appointment	Devolved	048501
Unauthorised absence (unpaid)	Devolved	048501
TA leave/Armed Forces	Non-Devolved	048601
Children’s Panel	Non-Devolved	048601
Suspended with Pay	Devolved	048501
Suspended without Pay	Devolved	048501

2.4 ADDITIONAL SUPPORT FOR LEARNING NEEDS (TEACHING & NON-TEACHING)

2.4.1 Introduction

Schools receive an allocation to support pupils with additional support for learning needs based on:

- Roll – revised every two years
- SIMD scores – revised every two years
- The number of pupils at Level 3 on the Continuum of Support – revised annually

Schools receive two separate allocations for Additional Support For Learning Needs within its devolved budget. The first allocation is for Learning and Teaching and is distributed by way of a teaching allocation to schools; the second allocation is for Physical and Sensory Needs and is usually distributed by way of a Pupil Support Worker allocation.

Schools will also receive a needs based allocation for pupils with severe to complex needs.

2.4.2 Additional Support For Learning Needs - Teacher Allocation

This considers the following factors;

Roll – each school receives an allocation, regardless of deprivation or attainment.

SIMD (Scottish Index of Multiple Deprivation) – each school is allocated a weighting, indexed against the mean rank of the school with the lowest level of deprivation in the authority.

Level 3 – schools will receive a needs based allocation for pupils at Level 3 on the Continuum of Support.

2.4.3 Additional Support For Learning Needs - Pupil Support Worker Allocation

This considers the following factors;

Roll – includes the school roll plus the average capacity of any Early Learning & Childcare class.

SIMD (Scottish Index of Multiple Deprivation) – each school is allocated a weighting, indexed against the mean rank of the school with the lowest level of deprivation in the authority.

Level 3 – schools will receive a needs based allocation for pupils at Level 3 on the Continuum of Support.

Pupil Support Workers for children with additional learning needs are based on 45.4 weeks since they are not required on 'in-service' days. Full time sessional staff equates to 0.8731 (fte). This is based on 38 weeks employment plus 7.4 weeks paid holidays (maximum after 5 years employment), a total of 45.4 weeks.

2.5 EARLY LEARNING & CHILDCARE (ELC)

2.5.1 Early Learning & Childcare

There has been a phased implementation toward 1,140 hours ELC over the last 4 financial years up to 2021/22. Although, 1,140 hours is now provided in all settings/sessions from 19 April 2021, with a number of term time contracts still in place, the allocation of ELC staffing budgets will remain setting specific.

2.5.2 Staffing Ratios

The ELC staffing ratio (as per Care Inspectorate standards) for sessions for more than 4 hours for children aged 3 and 4 years is 1:8 and for children up to aged 3 years (known as eligible or discretionary 2 year olds) is 1:5. The eligible 2 year old ratio can also be a mix of ages but still within the ratio 1:5.

Every setting has been allocated an Early Years Officer (EYO), with larger settings allocated two EYOs.

In addition, a number of settings will have an additional EYO or Teacher as Equity and Excellence Lead which are allocated on the basis of SIMD (which will be reviewed every 3 years) as per the number allocated from the Scottish Government.

Pupil Support Workers who are SSSC registered can count in the ratio as required throughout the nursery day to support during peak periods (at the start, middle and end of the day) and to provide cover during holidays and for short term sickness absence.

2.5.3 Absence Cover for Nursery Nurses

Absence Cover for Nursery Nurses is met from non-devolved funds.

2.6 SCHOOL SUPPORT STAFF

2.6.1 Administrative & Clerical Staff

The indicative budget allocations for administrative and clerical staff are determined by school roll. There is no enhanced budget provision in respect of absence cover for administrative, clerical & support staff.

Where applicable, the school roll includes the Early Learning & Childcare and Classes for Pupils who require Additional Support for Learning rolls. The table below sets out the indicative budget allocation for schools. An additional allocation is given to Early Learning & Childcare Schools or Early Years Centres that are in a separate building to the Primary School, this allocation is 5 hrs extra clerical time for Early Learning & Childcare schools and 10 hrs extra clerical time for EYC's.

	Clerical WLC	Admin WLD
ROLL	HRS	HRS/MIN
1 - 71	0.0	20hrs
72 - 120	0.0	20hrs
121 - 200	5.0	22hrs
201 - 300	18.5	22hrs
301 - 400	30.0	22hrs
401 - 500	40.0	22hrs
501 – 700	50.0	22hrs

2.6.2 Administrative and Clerical Staff Absence Cover

There is no budget allocation in respect of administrative & support staff absence cover. Should the school require absence cover they must fund the cost of long term absence cover and maternity cover for the first **4 weeks** irrespective of the commencement date of the cover arrangements. After the first four week period, the authority will contribute **50%** of the actual cover cost incurred with the school financing the remaining **50%**.

	Sick Admin	Cover	Total
First 4 Wks of Absence	100%	100%	200%
After 4 Wks and until employee goes on Half Pay	100%	50%	150%
Administrative Staff on Half Pay	50%	50%	100%
Administrative Staff on No Pay	0%	100%	100%

2.6.3 Administrative and Clerical Parental Leave

Where a non-teaching member of staff goes on maternity or paternity leave, the school will meet the cost of any cover required from its devolved budget and the associated cost of maternity or paternity pay will be met from non-devolved budget within Education. The substantive post should be charged against the school's devolved budget for the full leave period as well as any associated supply cover costs. Costs relating to the cover of accrued leave for members of staff returning from maternity leave will require to be met from the schools devolved budget.

2.6.4 Dining Room & Playground Supervisors

The indicative budget allocation for supervision of dining rooms and playgrounds at breaks and lunchtime is determined by school roll. There is a legal requirement to provide playground supervision in primary schools. An additional allocation of 2 x 20 minutes for playground supervision is also allocated to provide for safe arrival at school. Supervisory allocations are based on primary school rolls as shown in the table below. The table is based on a 36 hour working week. Where schools have an annexe, the roll is split between the two sites and allocations determined accordingly.

School Roll	Total Hours	FTE
1 – 100	12.5	0.3098
101 – 200	20	0.4957
201 – 300	35	0.8674
301 – 400	42.5	1.0533
Over 400	50	1.2392

2.6.5 Breakfast Club Supervisors

The indicative budget allocation for breakfast club supervisor allocation is determined by school roll.

School Roll	Total Hrs/Wk	FTE
1 – 200	10	0.2478
200+	15	0.3718

2.6.6 Sessional School Support Staff

Where administrative and support staff, including Nursery Nurses and pupil support workers, are employed on sessional contracts, based on 39 weeks employment, with 7.4 weeks paid holiday, a full time (36 hour) sessional post equates to 0.8923 FTE. Where the post is employed for 38 weeks, this equates to 0.8731 FTE.

Post	Hrs / Wk	Wks Worked	Holiday Wks	Public Holiday Wks	Total Wks	FTE
Sessional Staff	36	39	5	2.4	46.4	0.8923
Sessional Staff	36	38	5	2.4	45.4	0.8731

2.7 SUPPLIES AND SERVICES

2.7.1 Educational Supplies

The indicative budget allocation for education supplies is determined by school roll. The indicative allocation is provided for the purchase, replacement, hire and repair of educational books, materials and equipment, and cleaning materials. It is calculated based on 'a rate per pupil' multiplied by the school roll. A minimum budget of £1,100 will apply to schools with a roll of less than 60 pupils.

The table below states the allocations.

Allowance	Rate per Pupil £	Minimum Allowance £	Fixed £
Early Learning & Childcare Classes	22.00	-	-
Classes For Pupils Who Require Additional Support For Learning	14.00	-	500
Primary Schools	11.00	-	-

Certain supplies costs are not devolved to schools, where their provision is more efficient on a central basis. These costs include IT technical services, communication lines, basic text messaging system costs, and the cost of TV, copyright and performance licences.

Schools must not use alternative management information and data-handling systems from those used by the local authority, in order to ensure compatibility of data, and to ensure legislative compliance.

A budget allocation is made to schools with Early Learning & Childcare provision to allow the provision of food and snack to pre-school children. This allocation is determined by school roll at a weekly rate per pupil of £1.75, over 50 weeks.

2.7.2 Text Alert System

The annual subscription is financed by the council from the non-devolved budget for education, and schools will meet the cost of any usage from their devolved budget:

- Schools will incur a quarterly charge for all their Groupcall SMS costs.
- The appropriate and cost effective use of Groupcall is within the schools control.
- It is the school's responsibility for collecting and maintaining up to date parent/carer email addresses.
- Schools must consider the length of every Groupcall message, as messages longer than 162 characters attract additional costs.
- It is advisable that Groupcall messaging remains a management or school office (under Head Teacher direction) function only.

2.7.3 Purchase Cards

Further guidance on the use of purchase cards is provided in Appendix C.

2.7.4 Staff Development (Training) – 230300

An indicative budget allocation is made to schools of £63 for full time equivalent teaching and non-teaching members of staff. Schools with less than 15 full time equivalent teaching and non-teaching members of staff will receive an additional indicative budget allocation of £200.

	Allowance
Primary	£63/FTE Teacher/Non-Teaching Staff
Primary Classes For Pupils Who Require Additional Support For Learning	Teacher numbers are included within the primary school indicative budget allocation and so the indicative budget allocation for classes for pupils who require additional support for learning is based on non-teaching staff numbers only.
Early Learning & Childcare Schools	£63 + additional indicative allowance of £200

2.7.5 Online payments

Parents/carers are now able to pay for school meals, trips etc. through the Ipayimpact system and they should be encouraged to do so by schools in order to reduce the risks for pupils and staff in relation to cash handling.

2.8 OTHER EXPENDITURE

2.8.1 Parent Council - Schools (Parental Involvement) Act 2006

Every primary school with a Parent Council will receive an allocation of £420 per annum to be used to cover expenditure such as clerk's expenses, travel expenses, training expenses and administrative expenses.

2.8.2 Property Costs

All routine repairs and/or maintenance must be reported through the WLC Property Helpdesk (for PPP1 and PPP3 school repairs should be reported through the relevant Helpdesk).

Should a school require any building improvements works out with then this must be discussed with the property maintenance inspector or PPP monitoring Officer prior to the submission of a Project Initiation Sheet.

SECTION 3: AREAS OF EXPENDITURE TO BE DEVOLVED

3.1 Introduction

Whilst headteachers are given maximum flexibility over their budgets, there are areas of expenditure that are generally not considered suitable for devolution. The reasons for this may include, but are not limited to: areas outside the influence of a headteacher, areas that are too bureaucratic, have unacceptable levels of risk, benefit from economies of scale, require professional expertise, are complex by their nature.

3.2 Devolved Expenditure

- Staffing Costs (with the exception of this listed in 3.3 Non-Devolved Expenditure and subject to the requirement set out in Paragraph 2.2.1 that all decisions are financially sustainable).
- Training
- Reactive Repairs and Self Funded Improvements
- Refuse Disposal
- Cleaning Supplies
- Grounds Maintenance
- Vehicle Costs such as employee car allowances, maintenance, fuel and hire
- Equipment and Furniture including Repairs and Hire/Rental
- Nursery School Snacks
- Printing and Stationery
- Education Supplies
- Parent Council
- Purchase of Computer Hardware and Software
- Mobile Phone Charges
- Software Licences

3.3 Non-Devolved Expenditure

- Property Maintenance
- Sickness Absence Cover as per the manual
- Supply cover for Parental Leave as per the manual
- Clothing, uniforms and laundry
- Trade Waste Uplift
- Postage

3.4 Income

Please note that income from use of school premises is non-devolved and collected centrally.

SECTION 4: GENERAL INFORMATION ON DEVOLVED SCHOOL MANAGEMENT

4.1 Financial Regulations

In order to conduct its business efficiently, the council must have sound financial management policies that are strictly adhered to. The requirement for sound financial management is further reinforced by the Local Government (Scotland) Act 1973 that stipulates that every local authority must make arrangements for the proper administration of its financial affairs.

The council's financial regulations provide the framework for managing the council's financial affairs. They apply to every member and officer of the council and everyone acting on its behalf. Additionally, all members and officers have a general responsibility for ensuring that the use of the council's resources is legal, properly authorised and provides value for money.

For these reasons the council has established financial regulations and supporting procedures such as this DSM Scheme of Delegation. The DSM Scheme of Delegation provides a transparent, fair and equitable distribution of resources to schools.

Further information can be found here:

[https://westlothian.gov.uk/media/14557/Financial-Regulations/pdf/Standing_Orders - Financial Regulations Update Sep 2021.pdf?m=637666909604730000](https://westlothian.gov.uk/media/14557/Financial-Regulations/pdf/Standing_Orders_-_Financial_Regulations_Update_Sep_2021.pdf?m=637666909604730000)

4.2 Best Value Principles

Headteachers should be aware of the council's Best Value Framework, approved at Council Executive on 10 June 2014. The Framework applies to all council services and to general fund and housing revenue and general services and housing capital. There are five key themes in relation to how the council delivers Best Value, these are:

1. Financial Management
2. Challenge and Improvement
3. Performance Management
4. Governance & Accountability
5. Procurement.

The Framework demonstrates how Best Value is achieved via the WLAM process for services, works, goods and materials delivered in-house and how Best Value is achieved via the procurement process for services, works, goods and materials which are put out to tender.

The Best Value Framework applies to all council services in all their operations and activities – it imposes corporate responsibilities.

Further information can be found here:

[West Lothian Council Committee Information - Submission Documents](#)

4.3 Local Authority Commitment to Devolved School Management

West Lothian Council is committed to the principles of Devolved School Management, the Headteachers' Charter, and the aims of empowerment of funding.

In an empowered system, headteachers, schools and the Local Authority are partners, each contributing and supporting each other and respecting the different role each plays. The council recognises that value is added by enabling key decisions to be made by those who are closest to the educational experience of children and young people. Decision making about funding that affects the school should sit, therefore, at school level unless there is a compelling reason for this not to be the case (see section 3). The headteacher is accountable and responsible for decisions that should be made in consultation with pupils, parents, staff and the wider community.

The Headteachers' Charter advises that in an empowered system, headteachers should lead learning communities to determine the most appropriate approach in the areas of leading learning and teaching, empowering the learning community and making best use of the school's resources.

In relation to making **best use of the school's resources**, headteachers are required to:

- Manage a delegated budget in a fair, equitable and transparent way, supported by the Local Authority and a fair, transparent and equitable local Devolved School Management Scheme.
- 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.
- Play an active role in designing and reviewing recruitment and staffing approaches, both for their own school(s) and for the wider Authority.
- Be empowered to design a staffing structure which best supports the school's curriculum and leadership requirements, working within their delegated staffing budget and supported by their Local Authority and Scottish Negotiating Committee for Teachers (SNCT) / Local Negotiating Committee for Teachers (LNCT) agreements and guidance.
- Be integral to the appointment of staff in accordance with the best interests of children and young people, and work in partnership with the Local Authority to ensure good practice in recruitment and appointments, in line with SNCT/LNCT agreements and guidance.
- Work in partnership with the Local Authority, and within clearly defined roles, responsibilities and accountabilities, to ensure a highly professional school team is built and sustained to meet the needs of the learning community.

The council recognises that in relation to DSM the functions and roles undertaken within an empowered school system are not restricted to headteachers. Although the role of headteacher is identified throughout, shared and distributed leadership means that other staff members or groups may undertake an area or aspect of DSM. An empowered school system means that all teachers are empowered and have meaningful input to decisions about school funding. This manual supports distributed leadership, collaboration and consultation whilst recognising that ultimately the accountability and responsibility will reside with the headteacher as the leader of their school, supported by the Local Authority.

4.4 School Expenditure Within Wider Strategic Planning

School Expenditure is considered as part of the Council's wider Financial Strategy. West Lothian Council takes a strategic approach to financial and corporate planning which is consistent with the recommendations of the Accounts Commission, Audit Scotland and

CIPFA who all emphasise the need for public bodies to focus on their medium to long term financial sustainability.

A 'golden thread' links school planning to the wider strategic planning of the Council. School priorities are linked to the Council's Raising Attainment Strategy and the National Improvement Framework Plan, which, in turn, reflect the priorities of the Council's Corporate Plan and the Community Planning Partnership's Local Outcome Improvement Plan, as well as the Education Services' Management Plan.

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

Head Teachers are required to operate within the agreed SNCT terms and conditions for all staff who come under this scheme. The SNCT handbook is available: <http://www.snct.org.uk>.

4.6 Publication Availability and Review of the Scheme

The DSM scheme will be subject to 3-yearly review involving stakeholders and a peer Local Authority if appropriate and will be published following Committee approval of the scheme.

The DSM scheme and summary document will be published on the West Lothian Council website with a link provided on all school websites.

4.7 Available Training

As part of the budgetary control process, an ongoing programme of training is provided by the Financial Management Unit (FMU) for budget holders, Business Support Managers and Resource Officers.

Induction training is provided for all new budget holders. There will be consultation between FMU and services to determine training needs and FMU staff will provide other training and additional support based on an assessment of training requirements. Budget holders identifying training requirements should contact FMU to discuss in the first instance.

4.8 Consultation and Engagement

West Lothian Council adopts a collegiate approach to setting policy and procedures, including the Devolved School Management Scheme. The Devolved School Management Scheme, and the principles which underpin it, have been informed by discussion with Headteachers and the Local Negotiating Committee for Teachers, and the West Lothian Parent Council Forum.

Headteachers will consult with staff, parent councils, pupils and the wider community, including the application of the Devolved School Management Scheme where appropriate, through the established mechanisms for consultation and engagement.

4.9 Transparency

The Devolved School Management Scheme, and the principles which underpin it, have been subject to a process of consultation and engagement. The Scheme has been scrutinised by the Education Policy Development and Scrutiny Panel, and agreed by the Education Executive.

The operation of the Devolved School Management Scheme is subject to regular review, informed by the ongoing dialogue between schools, central education services and the

Financial Management Unit on the operation of the Scheme. The operation of the Scheme is scrutinised by the Local Negotiating Committee for Teachers.

The Devolved School Management Scheme is published electronically along with information on individual schools and the policies and procedures they follow.

4.10 Local Priorities

The Local Priorities to be supported and addressed by schools through their application of the Devolved School Management Scheme are set out in:

- School Improvement Plans
- The Raising Attainment Strategy
- The National Improvement Framework Plan
- Education Services' Management Plan
- West Lothian Corporate Plan
- West Lothian Community Planning Partnership Local Outcome Improvement Plan

Local Authority decisions about education spending are expected to be made in a collegiate and transparent way, paying due regard to their wider responsibilities, including Getting it Right for Every Child (GIRFEC) and the role of Local Authorities as Corporate Parents.

4.11 Professional Support

Professional Support will be provided to each school to assist the Head Teacher and including a designated Business Support Manager or Resource Officer and support from West Lothian Council's:

- Finance and Property Services
- Operational Services
- Corporate Services

Contact details can be found on the council's intranet site.

APPENDIX A

Teachers Absence Cover

1 Definition of Absence

- 1.1 Short term absence is defined as absences up to and including 9 working days. All absence cover during the first 9 working days must be funded by the school, irrespective of the number of days worked per week. This applies to all teaching staff including Visiting Specialists.
- 1.2 Long Term absence is defined as absences covering 10 working days or more. In circumstances where a member of teaching staff is absent for more than 9 working days cover will be funded from the non-devolved funded absent cover budget from day 1, irrespective of the number of days worked per week. This applies to all teaching staff including Specialists.
- 1.3 Where the duration of the absence covered by a teacher is less than two days, supply teachers will receive re-numeration at salary scale point 1 and will have restricted duties and a shorter working day of 5 hours including RCCT.
- 1.4 If more than one teacher is engaged to cover a period of absence, then the duration of the period covered by each teacher must be assessed with regard to the 5 day or less salary condition.

2 Costs incurred during Employee Absence

- 2.1 Where a member of staff is absent for a cumulative period of less than six months in a rolling twelve month period, the employee will be in receipt of full pay. Where the level of absence reaches the equivalent of six months cumulative absence within a rolling twelve month period, the employee will be in receipt of half pay. After a further six month absence period the employee will have exhausted any entitlement to pay.
- 2.2 Full employee costs are incurred until cumulative absence levels reach the point where an employee drops to half pay or no pay entitlement.
- 2.3 Different arrangements apply in relation to absence during maternity and paternity leave. In such circumstances, an individual's salary is based on the appropriate arrangements for maternity and paternity pay.

3 Cover Arrangements: Class teacher

- 3.1 During a short term absence, the school continues to pay for the class teacher and also the cost of the supply cover.
- 3.2 In circumstances where a class teacher is on long term absence and a supply teacher comes in to cover, the supply teacher should be charged to the non-devolved absence cover budget and the teacher off sick should continue to be charged to the schools devolved budget.
- 3.3 There is no facility to bank days where a school cannot obtain appropriate cover.

4 Cover Arrangements: Promoted teacher

- 4.1 In circumstances where a promoted member of staff is off long term sick and a supply teacher comes in to cover, the Principal Teacher (or other staff member) should continue to be charged to the schools devolved budget as a permanent member of staff. Supply cover costs should be charged to the non-devolved absence cover budget. This arrangement is in accordance with actual costs incurred.
- 4.2 Where the school makes an acting up appointment, for example a class teacher that acts up to a Principal Teacher and a supply teacher covers the basic teaching post, the acting up allowance and the supply teacher costs should both be charged

against non-devolved resources. The sick Principal Teacher should continue to be charged to the school as a permanent member of staff. The additional costs incurred as a result of the acting up appointment and the appropriate cover costs are therefore financed from non-devolved resources.

5 Cover arrangements in excess of six months absence

- 5.1 Where the absence exceeds the cumulative six month or twelve month threshold and the employee is in receipt of half pay or exhausts their entitlement to pay, the recording arrangements differ. A saving is realised in respect of the absent member of staff that requires to be offset against the additional costs incurred.
- 5.2 When the permanent member of staff is in receipt of half pay, they should be charged 50% to the schools devolved budget and 50% non-devolved budget. The supply teacher should then also be charged 50% to the schools devolved budget and 50% to non-devolved resources. Any acting up allowance should also be equally split between the school and the centre.
- 5.3 When an individual has exhausted their entitlement to pay, they should be charged against non-devolved resources and be replaced with person on supply cover. The acting up allowance should be charged 100% to the schools devolved budget.

6. Paternity Leave

- 6.1 Where a teacher goes on maternity or paternity leave, the school will meet the cost of any cover required from its devolved budget and the authority will meet the associated cost of maternity or paternity pay from non-devolved resources.
- 6.2 The substantive post should be charged against the non-devolved budget for the full leave period and supply cover costs charged to the schools devolved budget.
- 6.3 If the teacher returning from maternity leave uses accrued leave to extend their period of absence then the cost will continue to be funded from non-devolved resources, commencing with the return to pay date and ending on the return to school date for term time days. Any supply cost incurred by the school during the accrued leave period will be funded by the school from its devolved budget.
- 6.4 Cost associated with accrued leave are monitored centrally and once the teacher completes their period of accrued leave the cost of the accrued leave period will be transferred to cost centre 30588. The ABSM is no longer required to process the journal entry to transfer the costs.
- 6.5 Where the school and the teacher agree to a phased return to work using accrued leave or agree term time leave that exceeds the balance of accrued leave available during term time then both the cost of the absent teacher and any supply cost incurred will be borne by the school from its devolved budget.
- 6.6 To determine the split between term time and paid accrued leave please consult the Accrued Leave Calculator issued annually to HT's and ABSM's.

7. Keeping in Touch Days

- 7.1 During a period of maternity leave a teacher may return to school with agreement from the Head Teacher and be paid to "Keep in Touch" without terminating her maternity leave. A maximum of 10 "Keeping in Touch" days may be used by the teacher during maternity leave at the discretion of the Head teacher. A "Day" is considered to be one visit regardless of the actual duration of the school visit. All costs incurred are charged to the schools devolved budget.

APPENDIX B

Imprest Account

1. Purpose of Account

Each educational establishment holds an imprest account for petty expenditure items. The imprest account enables units to make petty cash purchases, meet incidental expenses and to finance exceptional items which can not be readily processed through PECOS or Purchase Cards. The imprest balance held at each establishment is determined by the needs of the establishment and is generally set at two months usage of cash. It should be noted that any interest gained in this account should be transferred into the school fund.

The imprest account should neither be used as a substitute for PECOS, nor to finance payments such as travel and subsistence expenses that must be processed through payroll. Employees should not purchase goods on behalf of the establishment through personal accounts and be reimbursed from the imprest account. An employee incurring incidental expenditure is required to retain receipts and submit these for reimbursement via HR. Failure to follow appropriate procedures can leave the authority liable to severe penalties from HMRC.

2. Operation of the Account

Dual signatories are required to authorise expenditure from the account. Any changes to the bank details or authorised signatories list must be arranged through the Financial Management Unit who will supply the appropriate mandate form upon request.

All expenditure must be recorded in local records, an Excel spreadsheet in a recommended format is available from the FMU, and receipts obtained to support each item of expenditure. Reimbursement claims should be submitted to the FMU on a regular basis and the account reconciled to bank records and the approved imprest limit.

Providing proper procedures are followed, the authority is able to reclaim VAT on related expenditure items, which allows schools to benefit from the net purchase price. Where expenditure includes VAT, the gross and net amounts should be entered on the local system along with the appropriate VAT category. When reimbursements are made to the Financial Management Unit, the appropriate entries will be made to the financial ledger. Detailed VAT guidance is available in Appendix D.

Petty cash claims must be authorised by an authorised signatory prior to reimbursement. Petty cash claims will be subject to review by Internal Audit and FMU staff. Officers must not borrow or lend petty cash to top up another imprest or any other bank account, including the school fund.

3. VAT

As a general guide, VAT categories are as follows:

Standard Rated	VAT 20%	e.g. stationery, petrol
Lower Rated	VAT 5%	e.g. electricity
Zero Rated	VAT 0%	e.g. books, bus fares
Exempt	VAT not chargeable	e.g. postages

Receipts should be obtained for all items of expenditure. Where expenditure has included VAT, the relevant amount may be recovered if receipts comply with VAT requirements. If shopping, for example at a supermarket, a VAT receipt must be requested to ensure that the VAT element is separately disclosed. If a VAT receipt has not been obtained, the VAT element cannot be recovered.

With regard to items in excess of £250, VAT receipts must detail:

- Invoice number
- Date of invoice/supply date/tax point
- Name, address and VAT number of supplier
- Name and address of customer (educational establishment)
- Description, unit price and quantity of supply
- Net amount charged
- VAT Rate
- Amount of VAT charged
- Rate of discount (if applicable)

With regards to invoices less than £250, VAT receipts must detail:

- Name, address and VAT number of supplier
- Supply date
- Description of goods /services
- Total amount charged (including VAT)
- VAT Rate

4. Reimbursement Claims

Reimbursement claims should be made to the Financial Management Unit on a regular basis and at least once per quarter. Receipts do not require to be forwarded to the Financial Management Unit, but do require to be retained locally at the educational establishment. Receipts **must be securely filed, cross referenced to accounting records and retained for six years** in order to comply with HM Revenue and Custom requirements. Reimbursement is made directly by BACS to the unit on receipt of the reimbursement claim.

5. Independent Reconciliations

To ensure that monies are independently monitored, in line with audit recommendations, reconciliations should be performed regularly by a person outwith the daily operation of the account. Reconciliations should be prepared to a standard format and signed on completion.

The suggest format for preparing imprest account reconciliations is as follows:

Balance per bank statement dated:
 Add: Outstanding reimbursements or lodgements
 Less: Outstanding cheques
Revised Bank Balance
 Add cash in hand
 Add expenditure not yet claimed
Total Imprest (A)
Approved Imprest Balance (B)
Difference to be investigated (A-B)

APPENDIX C

Purchase Cards

1. Purpose of Purchase Cards

The council promotes the use of purchase cards over petty cash for control and efficiency purposes as the purchase card process is less administrative and reduces the risk of holding cash held across the council.

Purchase cards should be used to facilitate low value purchases, normally with a value below £1,000. In addition, purchase cards can, with the prior written agreement of the Procurement Manager, be used in circumstances where the use of PECOS is impractical, e.g. school kitchen.

2. Allowed Usage

Cards must not be used for personal expenditure. If cardholders are found to be making personal expenditure claims via their purchase card, their card will be cancelled and the cardholder may be subject to disciplinary proceedings.

Purchase cards must NOT be used for hospitality or subsistence payments as this type of expenditure must be processed via HR Pay and Reward to comply with taxation regulations. Cardholders using their cards for hospitality or subsistence will be required to repay the council in full and arrange for reimbursement through HR Pay and Reward.

3. Administration of Purchase Cards

Purchase cards are administered by the Financial Management Unit (FMU). All cardholders and authorisers will receive a user guide which will cover the use of the Smart Data Online system for making and authorising purchase card returns. As with PECOS transactions all purchases made for the school fund will require that the council be reimbursed with a cheque from the school fund detailing the ledger account to be credited and a description of the original transaction.

A full list of purchase card procedures, forms and user guides are available via the council's intranet site under Finance Services/Payment Procedures/Purchase card system.

APPENDIX D

EDUCATION INCOME: VAT GUIDANCE – General Schools

FACILITY	DESCRIPTION	CODE	VAT	NOTE
Swimming	<ul style="list-style-type: none"> ▪ Junior ▪ Adult ▪ Pool Hire 	585000	S/E S/E S/E)) 1+2)
Other Sports	<ul style="list-style-type: none"> ▪ Badminton Adult/Junior ▪ Fitness Room ▪ All Weather Pitch Adult/Junior ▪ Grass Pitch Adult/Junior ▪ Games Hall Adult/Junior ▪ Gymnasium Adult/Junior 	585100	S/E S/E S/E S/E S/E S/E))) 1+2)))
Sauna	<ul style="list-style-type: none"> ▪ Sauna ▪ Sun bed 	586000	S S	
Sundry Sales	<ul style="list-style-type: none"> ▪ Swimming Goggles ▪ Armbands etc 	563000	S S	
Sports Equipment Hire	<ul style="list-style-type: none"> ▪ Racquets ▪ Footballs etc 	581500	S / E S / E	6 6
Minibus Hires	<ul style="list-style-type: none"> ▪ Hire of minibus that seats 10 or more passengers with driver ▪ Hire of self-drive minibus 	581900	Z S	
Under 5's Centre	<ul style="list-style-type: none"> ▪ Crèche 	585300	E	3
Room Hire	<ul style="list-style-type: none"> ▪ Use of premises 	581100	E	
Theatre & Cinema	<ul style="list-style-type: none"> ▪ Admissions ▪ Room Hire 	585200	S E	
Photocopying	<ul style="list-style-type: none"> ▪ Income from photocopying 	574600	S	
Telephones	<ul style="list-style-type: none"> ▪ Public Coin Box ▪ Private Calls 	590850	S S	
Vocational Courses	<ul style="list-style-type: none"> ▪ Provision of vocational courses with instruction 	587500	E	
Non-Vocational Courses	<ul style="list-style-type: none"> ▪ Provision of non-vocational courses with instruction 	587600	E	4
Cafeteria Sales	<ul style="list-style-type: none"> ▪ Pupils ▪ Staff ▪ Vending ▪ Snack bar 	563100 564200 563400 564100	NB S S S)) 5))

S = STANDARD **NB = NON BUSINESS**
E = EXEMPT **Z = ZERO**

Notes:

- (1) Exempt for series of 10 or more lets to schools, clubs, associations ,otherwise standard
- (2) Exempt where instruction or lessons are given
- (3) As long as registered under Children's Act 1989
- (4) Sports & recreational courses with instruction are exempt. Leisure courses e.g. Cake decoration are exempt assuming participants pay tuition fees.
- (5) Any catering / food sales to pupils will be non-business
- (6) If the equipment hire relates to an activity undertaken under instruction and the equipment is necessary for that activity to take place, then the hire of equipment is exempt. If hire for own use without instruction then standard rated.