

APPENDIX A

FINANCE MANUAL: DEVOLVED BUDGETS

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DEVOLVED BUDGETS - STAFFING

TEACHERS

ALL SECTORS

BUDGET ALLOCATION

- The financial year spans 2 academic years, term 3 of one academic year (April - July) and terms 1 and 2 of the next academic year (August - March). The Finance and Staffing statements, issued in the Spring of each year, calculate the standard of provision on this basis
- The projected school roll is based on the Class Organisation Return submitted by Primary Schools and expected new P1 intake. In the Secondary Sector the rolls are agreed with Head Teachers based on projected S1 intakes and stay on rates. Special Staffing is based on the number of classes required to meet the needs of the pupil population, this is regularly reviewed by the Quality Improvement Manager for Special Schools in consultation with the Head Teacher.
- The budget will be rebased on August staffing costs taking account of new starts and leavers.
- Budgets may be altered after the September Census if a large increase or decrease in pupil numbers has occurred. Please see the appropriate sector information for details.
- The budget allocation is currently determined by applying the **actual salary** for each grade by the number of staff. Budgets for promoted posts are allocated differently and are listed in the appropriate section for each sector.

AD HOC TEACHING ALLOCATIONS

- Ad hoc allocations from within the Schools DSM budget are authorised by the Devolved Finance and Resources Officer for Primary and Secondary Schools, for specific circumstances within schools. These are generally temporary arrangements. Ad Hoc allocations must be used for the purpose agreed. Schools will be asked to confirm how the Ad Hoc money has been spent prior to the end of the financial year. Should the ad hoc allocation not be spent on the intended purpose the money will be recouped prior to year-end. Ad Hoc allocations for specific circumstances in Special Schools are agreed by the Quality Improvement Manager for Special Schools. More information on page 38.

ACTUAL CHARGE TO THE SCHOOL

- The actual costs of teaching staff will be charged through the payroll and general ledger system against each school. For the purposes of monitoring costs in schools, actual costs will apply. Actual costs will be charged for overtime and short-term absence cover. This includes Basic Pay, overtime, cover National Insurance and Superannuation.
- Actual salaries and on costs are revised annually to take account of pay settlements, incremental drift and additional changes to National Insurance and Superannuation.
- Vacancies will be budgeted on an average basis, any excess staff over the budget allocation will be reduced on an Authority average basis.

BUDGET CONTROL / MINIMUM STANDARDS

- Conditions of service, both local and national, must be adhered to.
- Any savings which accrue due to delays in the filling of vacancies may be diverted for other purposes.
- However, no funds should be diverted for purposes which will have an ongoing commitment in future years, unless a school can clearly establish that the source of funding can be sustained.
- Any changes made to staffing structures (excluding changes due to roll increases) by schools must be paid for by the school and the Devolved Finance & Resources Officer should be notified prior to any agreements being made. Where there are permanent changes through budget virements, the post(s) cannot later be declared surplus through the annual staffing exercise at a later date. Where this involves promoted posts, a job sizing exercise will need to be completed.
- Absence cover funds should be kept aside for absences, however, they can be vired for other purposes towards year end if there is an underspend.
- The budgets for their conservation will be given on an actual basis and will transferred to the relevant cost centre should the teacher move school (to a post of the same grade). A promotion will override the conservation.
- Schools will receive budget for any teaching staff with salary conservations, this budget will be removed should the member of staff leave the school.

PRIMARY SECTOR

The allocation for teaching staff is made up of class teachers, (including promoted staff) learning support teachers, absence cover, visiting specialists, cover to implement the McCrone Agreement (reduction in class contact time), management time and a Positive Action allocation.

- Where there is a vacancy of a Deputy Head Teacher post, the value of the post will be credited to the school at the bottom of the DHT scale
- If the September Census shows a roll change of 10 pupils or greater, then a per capita change to the school's staffing budget will be applied. In the case of an increase of 10+ pupils, the per capita allocations will increase by the number of pupils. In the case of a decrease of 10+ pupils, the per capita allocations will decrease by the number of pupils over ten. E.g. a drop of 15 pupils will mean a per capita decrease of 5.

STANDARD OF PROVISION (primary)

Teachers & Promoted Teaching Posts

- Teaching staff allocations, including HT, DHT and PT posts, are based on pupil roll and are allocated according to the Standard of Provision shown on page 5.
- HT & DHT budgets are allocated on a job size basis. PT budgets are allocated at Point1 or Point 2 on the PT Scale, PTs must work to remits appropriate to their grade
- The Standard of Provision on page 5 gives an *indication* of the number of classes required for different pupil rolls. In practice, the number of classes will reflect – the actual number and stage of pupils in statutory class sizes.

- Where a school is required to form an additional class (i.e. out-with the Standard of Provision) to comply with maximum class sizes of 25 in P1, 30 in P2 & P3, 33 in P4-P7 or a composite of 25, or because of the distribution of pupils across the school, an allocation of an additional teacher will be made.
- If the remit of a promoted post holder is changed resulting in a higher salary following job sizing then the school must pay for all costs incurred.
- An additional allocation of a Principal Teacher is made to schools with an additional/language unit.

Learning Support Teachers

- An allocation of teaching staff is made to schools for Learning Support. The allocation is based on a teacher:pupil ratio of 1:400.

Absence Cover

- An allocation equivalent to 4 days per FTE teacher at Teachers average salary to cover short term absence up to 30 working days. The first two days will be adjusted to contact time to a maximum of 25 hours per week.
- After 30 working days, credits will be given to the school to cover the salary costs of the absent teacher, leaving the school to fund only the supply cover.
- Schools pay a maximum of 10 days accrued leave for staff returning from maternity leave.
- Other categories of staff have differing procedures to deal with absence cover; please refer to the relevant section in this manual.

Reduction in Class Contact Time

- The McCrone Agreement to reduce class contact time to 22.5 hours per week applies to P3-7 and Nursery Teachers only and therefore an allocation of 0.1111 FTE is made for each P3-7, and Nursery class and P2/3 composite. (2.5hrs reduction per week / 22.5hrs contact time per week = 0.1111 FTE). An example of a McCrone calculation can be found in the Calculations Section on page 25.

Visiting Specialists

- An allocation of 0.019 FTE per P1 and P2 class (including P1/2 composites) is given for visiting specialists.

Management Time

- An allocation of 0.00439 FTE per primary pupil is given for management time. Management time is also allocated for an additional needs/language and nursery classes in primary schools. Please refer to the relevant section in this manual.
- A top up allocation is allocated to small schools to allow for the Head Teacher to be out of class full time prior to an agreed top slice being applied for all schools.

Positive Action – UNDER REVIEW

Positive Action funding is given to schools as teaching allocations and can be used to fund teaching staff, support staff and non staffing resources. The funding is given to schools with at least 40% of children living in deciles 1 and 2 of the Scottish Index of Multiple Deprivation (SIMD). A weighting of 2:1 is applied for those living in decile 1.

Following the review in March 2016, the allocation has been agreed for a three year period with effect from August 2016. During this three year period transition allocations have been applied to

smooth the change in funding from the previous funding criteria to the new criteria. Moving forward, allocations will be reviewed on a three year basis.

TEACHING STANDARD OF PROVISION – PRIMARY SECTOR

ALL PRIMARY SCHOOLS

Primary Roll	Indicative Class Organisation	Management Time # @0.00439fte/ pupil Not including top slice	PROMOTED POSTS				TEACHERS	TOTAL
			HT	DHT	DHT	PT	Basic Allocation	Basic Staffing
48 - 71	3	1.10	1			1*	2.10	4.10
72 - 96	4	1.10	1			1*	3.10	5.10
97	5	1.10	1			1*	4.10	6.10
118	5	1.10	1			1*	4.10	6.10
126	6	1.10	1			1*	5.10	7.10
146	7	1.10	1			1*	6.10	8.10
190	7	1.10	1	1		1	5.10	8.10
200	8	1.10	1	1		1	6.10	9.10
220	9	1.10	1	1		1	7.10	10.10
250	10	1.10	1	1		1	8.10	11.10
280	11	1.23	1	1		1	9.23	12.23
307	12	1.35	1	1		1	10.35	13.35
325	13	1.43	1	1		1	11.43	14.43
334	13	1.47	1	1		1	11.47	14.47
350	13	1.54	1	1	1	1	10.54	14.54
361	13	1.58	1	1	1	1	10.58	14.58
380	14	1.67	1	1	1	1	11.67	15.67
416	15	1.83	1	1	1	1	12.83	16.83
457	16	2.01	1	1	1	1	14.01	18.01
470	17	2.06	1	1	1	1	15.06	19.06
497	18	2.18	1	1	2	1	15.18	20.18
524	19	2.30	1	1	2	1	16.30	21.30
551	20	2.42	1	1	2	1	17.42	22.42
580	21	2.54	1	1	2	1	18.54	23.54
605	21	2.65	1	1	2	1	18.65	23.65
632	21	2.77	1	1	2	1	18.77	23.77
659	22	2.89	1	1	2	1	19.89	24.89

Abbreviations used:

HT Head Teacher
DHT Depute Head Teacher
PT Principal Teacher

Notes

1* represents a PT at point 2 on the scale

1 represents a PT at point 1 on the scale

An additional PT at point 1 on the scale is allocated for each Special Class

Minimum 1.10 FTE/School is subject to a top slice from session 2014/15

~ Including Assimilated Teachers

In recognition of the size of the Language Unit at Murrayburn the trigger Primary roll for a second DHT has been exceptionally set at 340 instead of 350.

*The actual number of classes will depend on the roll and stage of pupils.

**ADDITIONAL NEEDS/LANGUAGE STAFF
(PRIMARY SECTOR ONLY)**

STANDARD OF PROVISION

The allocation for language classes includes class teachers, promoted staff, non class contact time, short term absence cover, nursery nurses and pupil support assistants as shown in the following table.

All Primary Schools with a Language Unit are allocated an additional 0.2 management time through their mainstream DSM funding.

The Principal Teacher profile for Murrayburn is included in the ad hoc allocation.

STANDARD OF PROVISION - PRIMARY SCHOOL LANGUAGE CLASSES

School	Principal Teacher	Teacher	Alloc for reduction in CCT	Absence Cover	Nursery Nurse	Pupil Support Assistant	Ad Hoc
Brunstane	1.00	1.00	0.22	0.04	1.80	0.63	0.00
Broughton	1.00	1.00	0.22	0.04	1.80	0.63	0.00
Craigentiny	1.00	1.00	0.22	0.04	1.80	1.89	0.00
Murrayburn	0.00	4.00	0.44	0.08	3.60	2.52	0.32
Royal Mile	1.00	1.00	0.22	0.04	1.80	0.63	0.00
St Cuthbert's	1.00	1.00	0.22	0.04	1.80	0.63	0.00
Stenhouse	1.00	1.00	0.22	0.04	1.80	1.26	0.00

Absence Cover

- An allocation equivalent to 4 days per FTE teacher at Teachers average salary to cover short term absence up to 30 working days. The first two days will be adjusted to contact time to a maximum of 25 hours per week.
- After 30 working days, credits will be given to the school to cover the salary costs of the absent teacher, leaving the school to fund only the supply cover.
- Schools pay a maximum of 10 days accrued leave for staff returning from maternity leave.
- Other categories of staff have differing procedures to deal with absence cover; please refer to the relevant section in this manual.

NURSERY CLASS STAFF
(PRIMARY SECTOR ONLY)

- Nursery staffing allocations are based upon the number of FTE nursery children.
- The adult to pupil ratio must be maintained at 1:8 full time children and 1:10 part time children.
- Nursery staffing allocations may include: Senior Early Years Officers, Early Years Officers, Early Years Practitioners, Early Years Assistants.
- An allocation of 0.00439 per FTE nursery pupil for nursery class management is included within the management time allocation to primary schools.

Absence Cover

- Schools pay a maximum of 10 days accrued leave for staff returning from maternity leave.
- Other categories of staff have differing procedures to deal with absence cover; please refer to the relevant section in this manual.
- Absence Cover for Early Years Practitioners will be met centrally from day one. However, absence due to staff development must be paid for by the school.

SECONDARY SECTOR

The allocation of teaching staff includes class teachers, promoted staff, learning support, cover to implement the McCrone Agreement (reduction in class contact time), Positive Action funding and absence cover.

- If the September Census shows a roll change of 16 pupils (or 5%, whichever is lower) then a change to the school's teaching staff budget will be made. In the case of an increase in excess of 26 pupils, the roll-related allocations in the wider budget will also be changed. In the case of a decrease, the first 8 pupils will be disregarded. E.g. a drop of 27 pupils will mean a budget decrease of 19.
- If a change in roll (however, small or large) results in a change in banding for staff excluding teachers, the staffing change will be made.
- For Curricular Leader posts, a change will be made if the roll changes by 5% or 16 pupils (whichever is lower) AND the change results in a change of banding for promoted posts. Promoted posts will not be altered for a change in banding alone.
- Changes to DHT posts will only be made after a school has remained in the relevant banding for 3 years. If a roll increased leading to an additional DHT being triggered, the school would need to remain within the new roll banding at 3 consecutive September census for the allocation to be adjusted e.g. increase forecast for session 2021/22, roll remains in new banding at census 2021 (year 1), 2022 (year 2) and 2023 (year 3) at which point the additional allocation is confirmed. The same applies in cases where the roll banding reduces.

STANDARD OF PROVISION

Teachers, Promoted Posts and Learning Support

- The basic teaching staff complement is calculated using the formula: **10.24 + (0.059 x pupil roll)**
- Within this basic staffing, there is a Learning Support allocation of 0.002 FTE per pupil
- Within this overall staffing, promoted staff profiles are allocated as follows:

Secondary Promoted Staff Allocations

Agreed Management Model from August 2011

Roll	HT allocation	DHT allocation	CL allocation
1251 or greater	1	4	17*
1001 - 1250	1	3	17*
801 – 1000	1	3	14
601 – 800	1	2	14
401 – 600	1	2	12
400 or fewer	1	2	10

Note:

*In order to ensure that the Pupil Support Leader caseloads are within 300 pupils some schools have received an enhancement to the above CL allocation. If the pupil roll were to fall, this would be reviewed.

The steps in the DHT allocations are based on a full 1fte DHT – not the profile costs. This means that as rolls change (see above) any adjustments made to schools with a roll around 800 or 1250 will result in a full fte being added or removed.

The steps in the CL allocation are based on profile costs (difference between CL and teacher salary).

Management Adjustment allocations will be applied to school budgets to account for changes in DHT entitlement

Schools can use their promoted staff allocation flexibly to create the management structure which is most effective for the school's individual needs. Development Officer roles can be created on a temporary basis. However, the Senior Education Manager (Primary & Secondary) must be consulted on planned changes and schools must pay for all additional costs incurred. A Job Sizing Coordinator must also be informed to ensure that posts are sized appropriately.

Absence Cover

- An allocation equivalent to 3 days per FTE teacher at Teachers average salary to cover short term absence up to 30 working days. The first two days will be adjusted to contact time to a maximum of 25 hours per week.
- After 30 working days, credits will be given to the school to cover the salary costs of the absent teacher, leaving the school to fund only the supply cover.
- Schools pay a maximum of 10 days accrued leave for staff returning from maternity leave.
- Other categories of staff have differing procedures to deal with absence cover; please refer to the relevant section in this manual.

Positive Action – **UNDER REVIEW**

Positive Action funding is given to schools as extra support and can be used to fund teaching staff. It cannot, however, be used to fund Learning Assistants.

- The allocation is based on 2 indices – one for deprivation (Free Meals/Clothing Grant - FME) and the other for baseline attainment (reading scores at S1). The deprivation allocation is based on a weighted (FME²) application of FME.
- The allocation is 70% based on FME % and 30% on attainment.

Reduction in Class Contact Time

- The McCrone Agreement to reduce class contact time to 22.5 hours per week applies to the Secondary sector and therefore an allocation of 0.044 x FTE teacher allocation is given. (1hr reduction per week / 22.5hrs contact time per week = 0.044 FTE) An example of a McCrone calculation can be found in the Calculations Section on page 25.

Class Size Allocations

This allocation is to assist schools reduce some class sizes in Maths and English. The funding is a ring-fenced amount and is shared between schools based on the number of pupils with attainment standardised literacy scores of 88 or fewer and the overall school roll. All figures are taken as at the September Census for the previous year and the budget is split 50:50 between attainment and roll.

Wellbeing Hubs and Enhanced Support Bases

Agreed allocations from August 2021:

SCHOOL NAME	PT	PSO GR6	Teacher	RCCT + Absence Cover	Ed Supplies	NOTES
Broughton	1.00	0.75		0.02		Wellbeing Hub
Castlebrae	2.00	1.50		0.03	£1,000	Enhanced Support Base and Wellbeing Hub
Currie	1.00	0.75		0.02	£1,000	Enhanced Support Base and Wellbeing Hub
Forrester	1.00	0.75		0.02	£1,000	Enhanced Support Base and Wellbeing Hub
Gracemount	2.00	1.50		0.03	£1,000	Enhanced Support Base and Wellbeing Hub
Liberton	1.00	0.75		0.02		Wellbeing Hub
Portobello	1.00	0.75		0.02		Wellbeing Hub
Queensferry	2.00	1.50	0.50	0.06	£1,000	Enhanced Support Base and Wellbeing Hub
The Royal High	2.00	1.50		0.03	£1,000	Enhanced Support Base and Wellbeing Hub
Trinity	1.00	0.75		0.02	£1,000	Enhanced Support Base and Wellbeing Hub
Tynecastle	1.00	0.75		0.02		Wellbeing Hub
WHEC	1.00	0.75		0.02		Wellbeing Hub
Totals	16.00	12.01	0.50	0.28	£7,000	

SPECIAL SECTOR

TEACHING STAFF

The allocation for teaching staff is made up of promoted staff, class teachers, management time, curricular flexibility, non- class contact time, ad hoc allocations and short-term absence cover.

STANDARD OF PROVISION – SPECIAL SCHOOLS

Teachers and Promoted Teaching Posts

- The allocation (page 11) considers the projected number of classes required to be formed for the session based on adult/pupil ratios but will be reviewed based on CMRG outcomes, the needs of the individual pupils and the number of pupils actually in school at the census date in September.

Absence Cover

- An allocation equivalent to 4 days per FTE teacher at Teachers average salary to cover short term absence up to 30 working days. The first two days will be adjusted to contact time to a maximum of 25 hours per week.
- After 30 working days, credits will be given to the school to cover the salary costs of the absent teacher, leaving the school to fund only the supply cover.
- Schools pay a maximum of 10 days accrued leave for staff returning from maternity leave.
- Other categories of staff have differing procedures to deal with absence cover; please refer to the relevant section in this manual.

Reduction in Class Contact Time

The McCrone Agreement to reduce class contact time to 22.5 hours per week applies to all Special School Teachers and allocations have been made based on 2.5 hours for each primary/nursery class and 5 hours for each secondary class. An example of the calculation can be found in the calculation section of this document on page 23.

Management Time

All Special Schools have been allocated 0.467FTE management time for each DHT

An additional 0.157FTE has been allocated to schools with 3 PTs.

The actual costs of teaching staff will be charged against each school.

STANDARD OF PROVISION : SPECIAL SCHOOLS

School	Ratio	H T	D H T	P T	Management Time	Class Teachers Per class	Ad Hoc Allocations	Curricular Support Primary	Curricular Support Secondary	Non- Class Contact Time	Abse nce cover
Braidburn School	8	1	2	3	1.09	1	0.5 FTE teacher for VI support/traini ng 1FTE	0.1 per class	0.35 per class	2.5 hours per nursery and primary class and 5 hours per secondar y class	2 days per 1 FTE teache r @ 25 hours and 2 days per FTE teache r @ 35 hours
Gorgie Mills School	6	1	2	2	0.93	1	1.0 FTE Teachers for the internal bases	N/A	0.35 per class		
Kaimes School	6	1	2	2	0.93	1		0.1 per class	0.35 per class		
Oaklands School	8	1	1	2	0.47	1	0.5 FTE teacher for VI support/traini ng	0.1 per class	0.35 per class		
Pilrig Park School	8	1	1	3	0.62	1		N/A	0.35 per class		
Prospect Bank School	8	1	1	1	0.47	1		0.1 per class	N/A		
Redhall School	8	1	1	1	0.47	1	0.7 FTE for Union and GTCS Duties	0.1 per class	N/A		
Rowanfield School	6	1	1	2	0.47	1	1 FTE for internal base	0.1 per class	N/A		
St Crispin's School	6	1	2	2	0.47	1	1 FTE for Behaviour Unit	0.1 per class	0.35 per class		
Woodlands School	8	1	1	3	0.62	1		N/A	0.35 per class		

JOB SIZING – PROMOTED POSTS

All permanent promoted post vacancies must be checked for job sizing in case a review has been triggered. All newly created promoted posts must be job sized.

Job sizing changes due to decisions made in school, e.g. change to remit(s) or restructuring the promoted posts will be paid for by the school.

Job sizing will take place when there is:

- a permanent vacancy and a review has been triggered
- a newly created post
- a management structure review

An annual check is carried out post September census to establish if a school review is required due to roll changes. Head Teachers and Business Managers will be notified if a review has been triggered.

There is no central annual review exercise that looks at the wider review triggers, however, post holders and Head Teachers on behalf of their staff can request a review (no more than once in a rolling year) if they believe review criteria have been triggered since their post was last job sized. Full information on review criteria can be found on the SNCT website:

<http://www.snct.org.uk/JobSizing.php>

- When a permanent vacancy arises, the school must notify one of the Management Job Sizing Co-ordinators.
- Paperwork will be sent to the school for completion by the Head Teacher and return before the advert is progressed.
- The post must be checked for job sizing review criteria regardless of when it was last vacant and job sized.
- In the case of posts where there is more than one post holder, the job sizing exercise will apply to all post holders. This means that in the case of an increase in job size, all post holders receive the increase from the date of appointment of the new post holder. In the case of a decrease in job size, the existing post holders will trigger a 3-year salary conservation with effect from the start date of the new post holder and the new post holder will be paid at the lower job sized salary from day one. Examples would be Secondary DHTs as there are generic remits for these posts, also job share type arrangements.
- In the event of a vacancy being advertised with a 'subject to job sizing' caveat, it must be made clear to interviewees that this could result in the advertised post decreasing in size as well as remaining the same or increasing.

Contacts:

Job Sizing Coordinator (Management)

Laura Hammersley (Primary & Nursery)

Jack Simpson (Secondary)

Iona Brockway (Special)

Job Sizing Coordinator (Union)

Tom Britton (all sectors)

PUPIL SUPPORT/SCHOOL SUPPORT ASSISTANTS ALL SECTORS

BUDGET ALLOCATION

- The budget allocation is determined by applying the actual salary for each grade by the number of staff allocated by the Standard of Provision. (Please refer to the appropriate section for each sector)
- The actual costs of learning support will be charged through the payroll and general ledger system against each school. For the purposes of monitoring costs at schools, and in line with the Scheme of Delegation, actual costs for basic pay will apply. Actual costs will be charged for overtime and short-term absence cover.
- Actual salaries are revised annually to take account of pay settlements and incremental drift.
- The Support Assistant roles are generic across all Primary and Secondary schools and therefore the job descriptions cannot be changed unless the Department undertakes an organisational review.
- The Support Assistant role can be designated a Pupil Support Assistant (Primary / Secondary / Early Stages / Special) or a School Support Assistant (Primary / Secondary), each with their own job description. Schools have the flexibility to decide which roles are filled when vacancies arise.
- A separate job description exists for Pupil Support Assistants in Special Schools and cannot be changed unless the Department undertakes an organisational review.

Absence Cover

- The cost of absence cover must be funded by the school for the first 4 weeks. Thereafter the Department will contribute 50% of the actual cover costs incurred.
- If the Support Assistant is funded by the Integrated Support Needs Audit attached to a specific child and cover is required for more than 5 days, then it is funded centrally from day 1. If cover is required for less than 5 days then it is paid for by the school. This is not automatic and schools must advise their Finance contact for the journals to be processed.

PUPIL SUPPORT ASSISTANTS (ADDITIONAL NEEDS) (PRIMARY & SECONDARY SECTORS ONLY)

Additional allocations are given to schools for children with additional needs through the ASL Service. Primary and Secondary schools receive a devolved allocation to cover needs of less than 25 hours in Primary/Secondary Classes and 16 hours in Nursery Classes. The formula for calculating the devolved allocation was revised from August 18. Each school receives a base allocation of 15 hours and a roll related allocation with a weighting of 1.6 to Primary schools. This formula ensures that each school receives a minimum of 25 hours. The change from the 17/18 allocation has been capped at +/- 20%. Low incidence needs of 25 hours and above in Primary/Secondary and 16 hours in Nursery classes are allocated separately.

PRIMARY SECTOR

STANDARD OF PROVISION

In the Primary Sector, Support Assistants are allocated on a 0.00809 FTE per primary pupil basis. The allocation for Learning Assistants in the language unit and nursery classes are allocated at

0.00184 FTE per pupil. In addition, one 25-hour Pupil Support Assistant is allocated to cover 2 language classes.

- A minimum allocation of 1.0 FTE and a maximum allocation of 5.0 FTE is applied. (including any Special/Nursery Class pupil allocations)
- The combined Support Assistant allocation may be used for Support Assistant and/or clerical duties provided they are consistent with the Grade 3 grade and job description. However, the 25-hr Pupil Support Assistant for the special class should be used for pupil support, not clerical duties.
- Full time (36hrs per week) sessional staff equate to 0.9FTE. This is based on 39 weeks employment plus 8 weeks full paid holidays (maximum after 10 years employment), a total of 47 weeks.

SECONDARY SECTOR

STANDARD OF PROVISION

The Secondary Sector has School Support Assistants (formerly Classroom Assistants), Grade 3 Learning Assistants, one Clerical for Grade 3 and Clerical Auxiliaries. (For details on Learning Assistants, please see below):

- Allocations for Support Assistants are based on historical Classroom Assistant numbers, which are then converted to an FTE allocation according to the standard length of contract. School Support Assistant allocations are usually given for 30 hours per week sessional (equivalent to 0.76 FTE).
- Allocations are roll related and made according to the agreed Standard of Provision. This can be found on page 20.
- The Support Assistant allocation may be used for either Learning Assistant or clerical duties provided the tasks are consistent with the Grade 3 grade and job description.
- Full time (36hrs per week) sessional staff equate to 0.9FTE. This is based on 39 weeks employment plus 8 weeks full paid holidays (maximum after 10 years employment), a total of 47 weeks.

SPECIAL SECTOR – STAFF EXCLUDING TEACHERS

CURRENT STANDARD OF PROVISION

- All Special Schools have a standard allocation of 0.46 Business Manager and 0.77 School Administrator. In addition, schools without a Behaviour Assistant also have 0.69 Pupil Support Assistant for the whole school.
- The allocation for business managers and school administrators is sessional and based on 40 weeks' employment plus 8 weeks' paid holiday (maximum after 10 years' service), a total of 48 weeks. Full time (36hrs per week) sessional equates to 0.92 FTE
- The allocation for pupil support assistants is sessional and based on 39 weeks' employment plus 8 weeks' paid holiday (maximum after 10 years' service), a total of 47 weeks. Full time (36hrs per week) sessional equates to 0.9 FTE
- Allocations to schools for Nursery Nurses and Support Assistants are based on the needs of the special school population and maximum class size as shown on the table below. Allocations from August 17 follow a review of Nursery Nurses and PSA's in Special Schools. From August 18, full time Nursery Nurse posts will be based on 30 hours but schools will be given top-ups to 36 hours for all staff who were in post as at 1st April 2018.

- The allocation for overtime is allocated pro-rata to the number of staff excluding teachers within the overall budget provision available.
- **A 15.8% reduction in Business/Admin staff has been agreed from session 2017/18, this reduction is EXCLUDED from the above figures as individual Head Teachers will decide where the saving is to be made.**

Absence Cover

- The cost of absence cover for admin and clerical staff must be funded by the school for the first 20 working days. Thereafter the Department will contribute 50% of the actual cover cost incurred. This is not automatic and schools must advise Finance when cover has been brought in.
- If Support Assistants cover is required for more than 5 days, then it is funded centrally from day 1. If cover is required for less than 5 days then it is paid for by the school. This is not automatic and schools must advise their Finance contact for the journals to be processed.

Individual allocations are detailed in the table below.

STANDARD OF PROVISION – PUPIL SUPPORT STAFF – SPECIAL SECTOR

School	Ratio	Senior EYO	Nursery Nurse Nursery	Nursery Nurse Primary	Nursery Nurse Secondary	PSA Nursery	PSA Primary	PSA Secondary	Pupil Support Officer	Behave. Asst.	BSL Dev Officer
Braidburn	8	36 hrs per nursery class	72 hrs per class	15 hrs per class + 30hrs for St Crisp	6 hrs per class	90 hrs per class	85.25hrs per class 68.75hrs St Crisp 46.75hrs for P3	78 hours per class 30hrs for S3			30hrs for school
Gorgie Mills	6				0 hrs per class			30 hrs per class		9 hours per class	
Kaimes	6			7.5 hrs per class	7.5 hrs per class		27.5 hrs per class	30 hrs per class			
Oaklands	8	36hrs per nursery class	72 hrs per class	30 hrs per class	30 hrs per class	90 hrs per class	68.75 hrs per class plus 0.30 to cover 52 weeks for Kidsicare	90 hrs per class			
Pilrig Park	8						N/A	30 hrs per class			
Prospect Bank	8			15 hrs per class			46.75 hrs per class	N/A			
Redhall	8			15 hrs per class			46.75 hrs per class	N/A			
Rowanfield	6			3.9 hrs per class			28.15 hrs per class plus 27.5 hours for Nurture Base	N/A		12 hrs per class	
St Crispin's	6			30 hrs per class	30 hrs per class		68.75 hrs per class	60 hrs per class plus 60 hrs for Behaviour Units	30hrs per sec class		
Woodlands	8							30 hrs per class			

From August 18, the allocations for Nursery Nurses are based on full time posts being 30 hours. In addition to these allocations, schools are given a top-up budget to cover all staff who were in post as at 1/4/18 whose contracts were based on 36 hours for full time.

MATERNITY / PATERNITY PAY

Staff excluding teachers (SET) Maternity Pay

If the employee has more than 26 weeks continuous service they are entitled to 14 weeks Occupational Maternity Pay and 12 weeks Statutory Maternity Pay. The first 14 weeks are paid by the school but thereafter paid centrally. Therefore, if a replacement is appointed during the 14 weeks, the school has to pay for both salaries.

If the employee has less than 26 weeks continuous service then the employee is only entitled to 12 weeks Statutory Maternity Pay, to be paid centrally. Therefore, the school only pays for the replacement.

If the employee returns to work after pregnancy for at least three months they would keep the full 14 weeks Occupational Maternity Pay.

If the employee has intimated that she will return to work after pregnancy but subsequently doesn't return, 6 weeks of the Occupational Maternity Pay must be repaid and will be credited back to the school.

For Learning Assistants assigned to specific pupils and Nursery Nurses in Nursery Schools or Primary School Nursery Classes, the cost of maternity cover (occupational and/or statutory HP) will be paid centrally from day 1, regardless of the length of service.

SET Staff Paternity Pay

An employee is eligible for paternity leave if he has or expects to have responsibility for the baby's upbringing and is the biological father and/or the mother's husband or partner.

Paternity leave is an entitlement, regardless of the hours worked. Provided the employee satisfies the 26 week rule they qualify for 1 week full pay and 1 week Statutory Paternity Pay.

In addition they must:

- have worked continuously for the same employer for 26 weeks ending with the 15th week before the baby is due.
- have worked continuously for the same employer from the 15th week before the baby is due up to the date of the birth.
- be taking time off either to support the mother or to care for the new baby.

Paternity leave must be taken as 1 week or 2 consecutive weeks. The school will be responsible for paying the first week at full pay. The second week of Statutory Paternity Pay, if taken up, will be paid for centrally.

Teaching Staff Maternity Pay

The cost of the staff member on maternity leave will be paid for centrally from day 1, so the school will only be responsible for the cost of the cover, plus 10 days accrued leave.

Teaching Staff Paternity Pay

The cost of the staff member on paternity leave will be paid centrally from day 1, so the school will only be responsible for the cost of the cover.

ADMINISTRATION, CLERICAL & TECHNICAL STAFF

(ALL SECTORS)

The allocation includes a business manager, administrative and clerical staff basic pay. In the Secondary Sector it also includes an allocation for an admin officer, learning assistant/technical staff.

BUDGET ALLOCATION

- The projected school roll produced in January/February of each year is used as the basis for determining the allocations for the following academic year (excluding special schools).
- The school roll includes the special class and nursery class rolls where applicable.
- The budget allocation is determined by applying the actual salary for each grade by the number of staff determined by the scales of entitlement.
- The financial year spans 2 academic years, term 3 of one academic year (April-July) and terms 1 and 2 of another academic year (August-March).
- The Finance and Staffing statements, issued in April of each year, calculate the standard of provision for term 3 and terms 1 and 2 on this basis. This reflects the consequences of any change in projected roll from the start of each session in August. Amended budget statements will be sent to reflect the changes that have occurred since August.

Absence Cover

The cost of long term absence cover must be funded by the school for the first 4 weeks. Thereafter the Department will contribute 50% of the actual cover cost incurred.

ACTUAL CHARGE TO THE SCHOOL

The actual costs of administrative and clerical support and technical staff will be charged through the payroll and general ledger system against each school.

Actual salaries and oncosts are revised annually to take account of pay settlements, incremental drift and additional changes to National Insurance and Superannuation.

BUDGET CONTROL / MINIMUM STANDARDS

The job descriptions for all SET staff are generic across all schools and therefore roles cannot be changed unless the Department undertakes an Organisational Review which involves consultation with the Trade Union, revised job descriptions being drafted and evaluated by HR.

The hours of the post may be adjusted after consultation with the member of staff and local union representatives.

PRIMARY SECTOR

STANDARD OF PROVISION

The standard of provision for administrative and clerical staff is detailed on page 19.

BUDGET ALLOCATION

The allocation for business managers and school administrators is sessional and based on 40 weeks' employment plus 8 weeks' paid holiday (maximum after 10 years' service), a total of 48 weeks. Full time (36hrs per week) sessional equates to 0.92 FTE

The allocation for clerical assistants is sessional and based on 39 weeks' employment plus 8 weeks' paid holiday (maximum after 10 years' service), a total of 47 weeks. Full time (36hrs per week) sessional equates to 0.9 FTE

SECONDARY SECTOR

STANDARD OF PROVISION

The administrative, support assistant and technical support staff are determined by the school roll. The table on page 19 details the standard of provision for Administrative/Support Assistant /Technical/Clerical staff.

BUDGET ALLOCATION

Budgets for Business Managers, Admin Officers and T3 Technical staff are allocated full time, with a maximum of 8 weeks' paid holiday after 10 years' continuous employment.

BUDGET CONTROL/MINIMUM STANDARDS

The historical budget reduction for administrative staff has now been incorporated into the allocations and is no longer shown as a negative cash sum on the budget statement.

PRIMARY SECTOR

STANDARD OF PROVISION: SESSIONAL ALLOCATIONS BUSINESS MANAGERS, ADMINISTRATIVE & CLERICAL STAFF

Roll *	Business Managers		School Administrator		Clerical Assistants		TOTAL	
	GR7		GR4		GR3			
	Hrs	FTE	Hrs	FTE	Hrs	FTE	Term time hrs	FTE
1-71	18	0.46	28	0.72			45.88	1.18
72-120	18	0.46	28	0.72			45.88	1.18
121-200	18	0.46	28	0.72			45.88	1.18
201-300	18	0.46	28	0.72	4.92	0.12	50.80	1.30
301-400	18	0.46	28	0.72	14.03	0.35	59.91	1.53
401-500	18	0.46	30	0.77	23.40	0.59	71.28	1.82
501-600	18	0.46	30	0.77	37.47	0.95	85.35	2.18
601-700	18	0.46	30	0.77	46.15	1.17	94.03	2.40

- Sessional staff and G3 Clerical Assistants based on 39 weeks employment plus 8 weeks paid holidays - a total of 47 weeks
- School Administrators and Business Managers based on 40 weeks employment plus 8 weeks paid holidays - a total of 48 weeks

Actual holiday entitlement is:

- < 5 years' service - 26 days + 6 public holidays
- 5-10 years' service cc- 31 days + 6 public holidays
- > 10 years' service - 34 days + 6 public holidays

* Roll includes nursery and special class (FTE) pupils

A 15.8% cut to Business/Admin/Clerical based staff was agreed from session 2017/18. The above figures EXCLUDE this saving and individual Head Teachers will decide where the savings are to be made. Schools should not be staffing up to these FTE unless there is budget available from elsewhere to allow for this.

SECONDARY SECTOR

STANDARD OF PROVISION: BUSINESS MANAGERS, BURSARS, ADMINISTRATIVE STAFF, LEARNING ASSISTANT & TECHNICAL STAFF

ALLOCATION						
Total Roll	Business Manager Grade 8 fte	Admin Officer Grade 5 fte	Clerical Staff Grade 3 fte	Technical Staff		Support Assistant Staff Grade 3 fte
				Snr Tech	Tech	
1-400	0.87	0.87	0.96		1.81	1.00
401-500	0.87	0.87	1.17		1.81	1.00
501-600	0.87	0.87	1.31		1.81	1.00
601-700	0.87	0.87	1.43		1.81	1.37
701-750	0.87	0.87	1.59		1.81	1.37
751-800	0.87	0.87	1.59		2.22	1.37
801-900	0.87	0.87	1.85		2.22	1.74
901-1000	0.87	0.87	2.10	1	2.22	1.37
1001-1100	0.87	0.87	2.36	1	2.42	1.74
1101-1200	0.87	0.87	2.60	1	2.42	2.12
1201-1300	0.87	0.87	2.85	1	2.42	2.12
1301+	0.87	0.87	3.11	1	3.63	2.12

Senior Technical staff allocations are based on 52 weeks at 36hrs.
 Technical staff allocations are based on 47 weeks at 36hrs.

Table does not include the additional allocation of Support Assistants (historical classroom assistants) and also those allocated for Audit hours.

A 15.8% reduction in Business/Admin/Clerical based staff has been agreed from session 2017/18, this reduction is EXCLUDED from the above figures as individual Head Teachers will decide where the saving is to be made. Schools should not be staffing up to these FTE unless there is budget available from elsewhere to allow for this.

DINING AND PLAYGROUND SUPERVISORS
(PRIMARY & SECONDARY SECTORS ONLY)

This allocation is provided for the supervision of the dining room at lunchtime and during breaks in the Primary and Special Sectors.

STANDARD OF PROVISION

The full time equivalent (FTE) is calculated based on a 36-hour week and 38 weeks employment plus 8 weeks paid holidays, a total of 46 weeks. Where schools have an annexe, the roll is split between the two sites and allocations determined by applying the standard of provision to each site.

BUDGET ALLOCATION

The budget allocation is determined by applying a standard hourly rate to the number of hours shown in the table on the next page.

ACTUAL CHARGE TO SCHOOL

The actual costs of dining room and playground supervisors will be charged against each school but the monitoring of costs within the Scheme of Delegation will be based on the average hourly costs. Actual hourly costs will be revised each year to take account of pay settlements, oncosts and incremental drift.

BUDGET CONTROL / MINIMUM STAFFING STANDARDS

Dining room supervision may be provided by either teaching or staff excluding teachers.

PRIMARY SECTOR

Supervisory allocations are based on the projected school roll. This includes special class numbers in primary schools but does not include nursery pupils. The standard of provision is shown on the next page.

There is a legal requirement to provide playground supervision in primary schools.

Allocations:

School Roll	FTE
1 - 100	0.22
101 - 200	0.34
201 - 300	0.56
301 - 400	0.67
401 - 500	0.78
501 - 600	0.89
601 - 700	1.11
701 - 800	1.32

SECONDARY SECTOR**STANDARD OF PROVISION**

Dining Room supervisory staff allocations are based on the annual census of school meals which is undertaken in the February of each year.

Allocations are made according to the standard of provision shown in the table below.

School Meal Roll	Hours	FTE
1 - 100	-	-
101 - 200	4.82	0.12
201 - 300	9.64	0.23
301 - 400	14.90	0.36
401 - 500	19.71	0.47
501 - 600	24.53	0.59
601 - 700	29.35	0.70
701 - 800	34.17	0.82
801 - 900	39.43	0.94

STAFFING CODES

TEACHING BUDGETS

Budget	Subjective Code	Notes
Teaching Staff basic pay	1211	Includes Special and Nursery Class Teaching Staff Primary and Special Sectors only Primary and Special Sectors only Primary Sector only
Supply Cover	1251	
Learning Support	1261	
Visiting Specialists	1271	
Teachers Additional hours	1212	
Staff development cover	1241	

SUPPORT ASSISTANT BUDGETS (including NURSERY NURSES)

Budget	Subjective Code	Notes
Support Assistant basic pay	1631	All sectors
Nursery Nurse basic pay	1291	
Nursery Nurse absence cover	1041	
Early Years Officer	1691	
Early Years Practitioner	1291	
Early Years Cover	1281	

ADMINISTRATIVE, CLERICAL & TECHNICAL STAFF BUDGETS

Budget	Subjective Code	Notes
Basic Pay	1031	Admin/Clerical, Business Managers Secondary Sector
Technician Basic Pay	1621	
Absence Cover	1041	

DINING ROOM & PLAYGROUND SUPERVISORS

Budget	Subjective Code	Notes
Childcare Strategy	1712	
Dining Room / Playground Supervisors	1661	

STAFFING CALCULATIONS

Staff	FTE Hours per week	Maximum weeks per year based on length of service
All Sectors		
Teacher	35.00 hours	52 weeks
Teacher (Class Contact Time)	22.50 hours	52 weeks
Learning Assistant	36.00 hours	47 weeks
Clerical Assistant	36.00 hours	47 weeks
School Administrator	36.00 hours	48 weeks
Dining/Playground Supervisor	37.00 hours	46 weeks
Primary & Special		
Nursery Nurse	36.00 hours	47 weeks
Business Manager	36.00 hours	48 weeks
Early Years Officer	36.00 hours	47 weeks
Early Years Practitioner	36.00hours	47 weeks
Secondary		
Business Manager	36.00 hours	52 weeks
Admin Officer	36.00 hours	52 weeks
Senior Technical	36.00 hours	47 weeks
Technical	36.00 hours	52 weeks

EXAMPLE FTE CALCULATIONS

TEACHING STAFF

From August 2006 the maximum Class Contact Time (CCT) for all Primary, Secondary & Nursery School teachers is 22 ½ hours per week. (Special School teachers already had a maximum contact time of 22 ½ hours per week)

Personal Time is calculated as 1/3 of CCT with Remaining Time making up the rest of the contracted working week. Therefore, for a full-time member of staff working a 35 hour week, the calculation is as follows:

Contracted Hours = 35 Contact Time = 22.5 Personal Time = 7.5 Remaining Time = 5

Part-time and job share teachers are entitled to a pro-rata allocation of the above. For a full Ready Reckoner of entitlements and answers to Frequently Asked Questions, please refer to the Information on the DSM section on the ORB.

The FTE calculation is therefore based on the class contact time divided by 22 ½ hours.
E.g. 18 hours class contact time = $18 / 22.5 = 0.8\text{FTE}$.

TEMPORARY/SUPPLY TEACHING STAFF (use the Temporary Teachers' Claim Form and refer to the new conditions regarding supply contracts)

Daily payable hours will reflect the full range of teachers' duties, i.e. class contact, personal allowance (preparation and correction) and remaining time duties. The calculations below are designed to differentiate between (1) those claimants who have been given the appropriate amount of non-class contact time and (2) those who may have been given less than the appropriate amount of non-class contact time or who have taught for the whole pupil day.

Calculations for Secondary/Special Sector	Calculations for Primary/Special/Nursery Sector
(1) Hours in the pupil day x 1.273 Or (2) Hours of class contact within pupil day x 1.556	(1) Hours in the pupil day x 1.4 Or (2) Hours of class contact within pupil day x 1.556

A ready reckoner to assist in conversion from minutes can be found on the back of the Temporary Teacher Claim Form.

Contracted hours will differ for temporary vacancies of less than 5 days.

STAFF EXCLUDING TEACHERS

Calculate FTE for Learning Assistants, Admin/Clerical/Technical, SSOs, Dining/Playground Supervisors

$$\frac{\text{Hrs worked} / \text{Standard no. of hrs}}{\text{Standard no. of weeks} / 52.18 \text{ weeks}} = \text{FTE}$$

$$\text{e.g. } (25 / 36) \times (47 / 52.18) = 0.63 \text{ FTE}$$

Calculate Hours from FTE for Learning Assistants, Admin/Clerical/Technical, SSOs, Dining/Playground Supervisors

$$\frac{\text{FTE} \times \text{Standard no. of hrs}}{52.18 \text{ weeks} / \text{Standard no. of weeks}} = \text{Hrs worked}$$

$$\text{e.g. } (0.63 \times 36) \times (52.18 / 47) = 25.09 \text{ hrs (rounded to 25 hrs)}$$

EXAMPLE OF MANUAL CALCULATIONS (TEACHING STAFF)

How much will it cost to employ a teacher for 35 hours per week (1 FTE) from April until the end of June?

$$\frac{\text{Annual Salary (+oncosts)}}{195} \times \text{no. of days worked}^*$$

*including holidays in lieu

EXAMPLES OF MANUAL CALCULATIONS (STAFF EXCLUDING TEACHERS)

Please note that, unlike teaching staff, if an admin/clerical employee leaves at the end of term in June, then the leaving date is not the final day of term but the final day of the school summer holidays that year.

Also, if an existing employee changes hours, for the start of the August term then these should be effective from the first day of the autumn term in August.

The allocation of the budget is made on this basis. This should be accounted for when calculating costs for less than a whole year and the calculations on the next page can be used for this.

Budget allocations based on School term

e.g. for 2014/15

April – 12th August = 132 Days /365

13th August – March = 233 Days /365

How much would it cost to employ a clerical assistant for 10 hours a week, assuming an average salary of £12,000?

$$\frac{\text{Contracted Hours}}{\text{Standard Hours}} \times \frac{\text{Contracted Weeks}}{\text{Weeks per Year}} = \text{FTE}$$

$$\text{e.g. } \frac{10}{36} \times \frac{47}{52.18} = 0.25 \text{ FTE}$$

$$\text{e.g. } 12,000 \times 0.25 = \text{£}3,000$$

How much would it cost if the clerical assistant were only employed for the period April to June?

$$\text{Salary} \times \text{FTE} \times \text{Working Period}$$

(See note above on leaving dates for Admin/Clerical Staff)

$$\text{e.g. } \text{£}12,000 \times 0.25 \times 0.375 = \text{£}1,125$$

EDUCATIONAL SUPPLIES

PRIMARY, SECONDARY & SPECIAL SECTORS

This allocation is provided for the purchase, replacement, hire and repair for all schools supplies and services.

STANDARD OF PROVISION

- Allocations are based on 'a rate per pupil' multiplied by the school roll.
- In some instances, minimum standard of provision apply, to protect the level of resourcing for small schools.
- The overall rate per pupil includes any necessary costs attached to the headings below:

BUDGET / ALLOCATION

The current allocations are detailed below:

	Rate per Pupil (£)	Minimum Allowance (£)	Fixed Allowance (£)
Nursery Classes	70.00		
Primary	65.00	2,000	
Secondary	75.00		
Special Classes - Primary	65.00		500
Special Classes - Secondary	75.00		500
Special Schools - Primary	65.00		1,530
Special Schools - Secondary	75.00		1,530

SERVICE CHARGED

An oracle purchase order must be used for all revenue expenditure.

The cost of any centralised agreements will be advised by the Finance Section. No invoice will be required to be passed for payment by the school.

BUDGET CONTROL

- All charges are directly related to usage.
- Although the Parental Involvement in Schools Act 2006 does not require schools to consult Parent Councils on their plans for per capita expenditure, Head Teachers are strongly encouraged to continue to do this.
- Excesses on which schools can claim against the central contingency fund will be based on a school's roll for the replacement of stolen/damaged property. Details of school excesses will be provided on an annual basis.
- Schools should use the appropriate code when ordering goods. There is a small central contingency for stolen/damaged property. Schools will be advised of their excess annually. There is no guarantee.
- Allocation has been reduced pending transfer of budget to Corporate Property for washroom consumables (£5/head)

OFFICE EQUIPMENT, FURNITURE & FURNISHINGS

SPECIAL & NURSERY CLASSES

This allocation is for the supply of office equipment and supply, repair and removal of furniture and furnishings. This will be shown as part of general supplies on the school budget statement.

STANDARD OF PROVISION

The basis of allocation is calculated on the pupil roll. A comprehensive reduced allocation based on per pupil has been given to primary and secondary schools under the educational supplies heading.

BUDGET ALLOCATION

The allocations are as follows:

	Nursery Class/ Pupil	Special Class/Pupil - Included in general supplies budget	Special Schools – included in general supplies budget
Office Equipment	£0.30	£0.30	£50.00 allowance
Fixtures and Fittings	£1.20	£6.00	£6.00/pupil (£300 min. allowance)

SERVICE CHARGED

An oracle purchase order must be raised.

BUDGET CONTROL

The charges applied are directly related to purchases.

ADDITIONAL CLASSROOMS DUE TO DEMOGRAPHY PRIMARY SCHOOLS

STANDARD OF PROVISION

Budget will be provided to form additional classes in some cases due to increases in demography

BUDGET ALLOCATION

The Department will pay for the kitting out of an additional class where the school needs to go over the agreed classroom capacity. Schools that are below the agreed classroom capacity but have spare classrooms used for other purposes will not receive funding, in these cases classrooms used for other purposes will need to be refitted into classrooms from within the existing devolved budget.

SERVICE CHARGED

The Estates Management team will arrange for the purchase of furniture and fittings

MEDICAL SUPPLIES

SPECIAL AND NURSERY CLASSES

This allocation is for the provision of first aid materials to the required level. This will be shown as part of general supplies on the school budget statement.

STANDARD OF PROVISION

- The allocation is calculated on pupil roll.
- In 2000/01 a comprehensive reduced allocation based on per pupil has been given to primary and secondary schools under the educational supplies heading.
- From 2012/13 the Pupil Care Disposable budget has been amalgamated with the Medical supplies budget.

BUDGET ALLOCATION

	Rate per Pupil £	Minimum Allowance £	Fixed Allowance £
Nursery Classes	0.10		
Special Classes - Primary	0.10		

SPECIAL SCHOOLS

Determined on needs of pupils:

	£
Braidburn	3000
Gorgie Mills	25
Kaimes	300
Oaklands	3000
Pilrig Park	300
Prospect Bank	400
Redhall	400
Rowanfield	25
St Crispin's*	2500
Woodlands	300

*To include protective clothing for school staff

SOURCE OF SERVICE

This service will be provided by contractors.

SERVICE CHARGED

An oracle purchase order must be raised.

BUDGET CONTROL

The charges applied are directly related to usage

The Head Teacher must ensure that First Aid boxes in the school are maintained at the required level always.

LAUNDRY SERVICES

SPECIAL SCHOOLS & SPECIAL AND NURSERY CLASSES

This allocation is to meet the cost of laundry services. Included under this heading is laundering for towels, sheets, curtains, etc. This will be shown as part of general supplies on the school budget statement.

STANDARD OF PROVISION

- The allocation is calculated on pupil roll.
- In 1996/97 a comprehensive reduced allocation based on per pupil population now given to primary and secondary schools under the educational supplies heading.

BUDGET ALLOCATION

	Rate per Pupil £	Minimum Allowance £	Fixed Allowance £
Nursery Classes	0.20		
Special Classes - Primary	0.20		
Special Schools			30.00

SOURCE OF SERVICE

This service will be provided by contractors.

SERVICE CHARGED

An oracle purchase order must be raised.

BUDGET CONTROL

The charges applied are directly related to items cleaned.

POSTAGES

SPECIAL SCHOOLS & AND NURSERY CLASSES

This allocation includes the costs of stamps and the re-crediting of franking machines. This will be shown as part of general supplies on the school budget statement.

SCALE OF ENTITLEMENT

The allocation is calculated on the pupil roll.

BUDGET ALLOCATION

The allocations are as follows: -

	Rate/Pupil
Nursery Class	£0.45
Special Class	£2.00
Special Schools	£5.00

SERVICE CHARGED

An oracle purchase order must be raised.

BUDGET CONTROL

The charges applied are directly related to usage.
The use of internal mail services should be made where practical.

**TELEPHONE RENTALS/LEASING
PRIMARY & SECONDARY SECTORS**

There are no allocations for telephones as per a Council decision to centralise the telephony systems of the Council.

STANDARD OF PROVISION

Additional telephony provision such as mobile phones, truancy calling and broadband rental will be the responsibility of the school and any such expenditure should be met in full, from the educational supplies budget.

BUDGET ALLOCATION

None

SERVICE CHARGED

Invoices are sent directly to the payments unit for payment.

BUDGET CONTROL/MINIMUM STAFFING STANDARDS

SPECIAL SCHOOLS AND PRIMARY SPECIAL CLASSES

BUDGET ALLOCATION

Allocations to cover mobile phones and truancy calls. This will be shown as part of general supplies on the school budget statement.

	Rate/Pupil
Primary Special Classes	£4.75
Special Schools	£8.00

CONTINUING PROFESSIONAL DEVELOPMENT

PRIMARY, SECONDARY & SPECIAL SECTORS

This allocation is made to schools to support Continuing Professional Development of all staff. This allocation is to fund the development needs arising out of Professional Review of teachers and Performance Review & Development of SET staff. Expenditure under this heading would be speakers' fees, training course fees, travel expenses, materials directly related to staff development and staff cover costs where required.

STANDARD OF PROVISION

- Allocation 1 is based on each school receiving a fixed sum plus a capitation rate per fte teacher

BUDGET ALLOCATION

Allocation - £400 + £100/fte teacher - all Sectors

ACTUAL CHARGE TO THE SCHOOL

- Non- staffing expenditure e.g. per capita - text books, an oracle purchase order must be raised.
- At the request of the school, the finance section will organise the payment of speaker's fees.
- Employees travel is paid through the imprest account at the public transport rate (HR recommended).
- Guidance on Miscellaneous fees - an oracle purchase order must be raised.
- Staff cover and overtime are charged on actual salary basis for both teaching and support staff cover.

BUDGET CONTROL/MINIMUM STAFFING STANDARDS

The charges applied are directly related to staff development and review processes. No monies may be diverted from this purpose before all identified staff development needs and needs arising from reviews of teaching staff have been met. Support staff are still able to benefit from these arrangements.

CURRICULAR TRAVEL

PRIMARY & SECONDARY SECTORS

This allocation is for resources to meet the cost of transport to sports facilities. Schools are required to make their own arrangements to and from facilities, either using bus vouchers or by hiring of buses. The vouchers are currently applicable to Lothian Buses only.

STANDARD OF PROVISION

- The allocation for Primary schools is based on the swimming entitlement, i.e. number of P6 and P7 classes in schools and swimming uptake and the need for transport at the rate of £378 per class. There is a small central fund to assist schools where public transport is not feasible.
- The allocation for Secondary schools is based on an assessment of lack of 'on-site' facilities and pupil numbers.

SERVICE CHARGED

The charge is based on the actual cost incurred by the school.

BUDGET CONTROL

The provision for curricular travel is currently provided to meet the needs of schools without the appropriate facilities.

Primary schools seeking assistance with private transport costs (where public transport is not available or feasible (within reason) should contact the Devolved Finance & Resources Officer.

EXCURSION ALLOWANCE

PRIMARY, SECONDARY & SPECIAL SECTORS

This allocation is to supplement parental contributions for school excursions and encourage schools to enrich the curriculum by organising external visits.

STANDARD OF PROVISION

The allocation is based on a formula which takes into account the following:

Pupil roll / sector factor / distance factor.

BUDGET ALLOCATION

The budget allocation is determined by the school roll. No school will receive less than the minimum allowance detailed below.

	Minimum Allowance (£)
Nursery Classes	40.00
Primary	120.00
Secondary	870.00
Special Classes - Primary	40.00
Special Schools	230.00

SERVICE CHARGED

- The actual costs will be distributed either by BACS payment.
- These funds are disbursed in June in each financial year.

BUDGET CONTROL

- The Children & Families Committee expects the allocation to be fully spent on extra-curricular activities supplemented by parental contributions.
- Records should be maintained within the school of the costs involved.
- Costs for adults incurred in connection with accompanying pupils on school funded trips should be funded from the allowance through the school fund account.

RECREATION FACILITIES

PRIMARY, SECONDARY & SPECIAL SECTORS

This allocation includes the resources for schools which do not have a full range of Physical Education facilities on site.

STANDARD OF PROVISION

- Non-Devolved
- This allocation is based on the recreation facilities timetables

BUDGET ALLOCATION

The budget allocations are based on the need to provide appropriate facilities.

SERVICE CHARGED

No invoice is required to be passed for payment by the school. The school will be advised of the charge by the Finance Section.

BUDGET CONTROL

- The budget provision for facilities is held centrally. For this reason, this budget is non-devolved and will not feature in the calculation of school carry forward statement.
- The associated transport costs, where incurred, are shown under curricular travel.
- Special Schools - all requests for Lets must be authorised by the Quality Improvement Manager for Special Schools.

SPECIALIST UNITS / CLASSES ATTACHED TO SCHOOLS

PRIMARY, SECONDARY & SPECIAL SECTORS

This heading covers specific units funded separately from the main school activity. Currently these are:-

- Broughton High School Music Unit
- Flora Stevenson Music Unit

There are seven primary schools with language and communication classes:

- Murrayburn Primary School
- Stenhouse Primary School
- Broughton Primary School
- Royal Mile Primary School
- Craigentenny Primary School
- St Cuthbert's RC Primary School
- Brunstane Primary School

There are four secondary Inclusion Resources:

- Craigmount High School
- Drummond High School
- Leith Academy
- St Thomas of Aquins RC High School

STANDARD OF PROVISION

The allocation is based on the specific circumstances of each unit/class.

BUDGET ALLOCATION

The budget allocation for the inclusion Resources and the Language and Communication classes comes from ASL Services.

SERVICE CHARGED

For non-staffing e.g. per capita - text books: an oracle purchase order must be raised.

BUDGET CONTROL

These resources must be used for the purpose for which they are provided.

AD HOC ALLOCATIONS

PRIMARY, SECONDARY & SPECIAL SECTORS

This includes staff cover for the local agreements on time off for members of staff who are elected to Councils or appointed as Regional secretaries of their trade unions. In addition there may be allocations provided on a year to year basis to support specific initiatives.

These allocations are normally strictly time limited.

STANDARD OF PROVISION

The allocation is based on specific circumstances.

BUDGET ALLOCATION

The budget allocation is based on specific circumstances.

The confirmation of an Ad Hoc allocation may be delayed until after the school carry forward is known and applied retrospectively should there be an overspend.

SERVICE CHARGED

For non-staffing e.g. per capita - text books: An oracle purchase order must be raised. Staffing is charged on an actual salary basis.

BUDGET CONTROL/MINIMUM STAFFING STANDARDS

These resources must be used for the purpose for which they are provided.

POSITIVE ACTION – NON STAFFING

Included under this heading are resources for:

Staffing:	teaching staff
	Learning support staff
Non Staffing:	Educational supplies
	Excursion allowances

PRIMARY SECTOR

BUDGET ALLOCATION

An additional allocation is made for education supplies and excursion allowance for designated PA schools
Allocations are made on a weighted basis according to the banding system adopted for the sector.

SERVICE CHARGED

For non staffing e.g. educational supplies - an oracle purchase order must be raised.

BUDGET CONTROL

Resources under this heading must be used to improve the progress of pupils in basic skills and/or provide educational experiences which would otherwise be denied to pupils because of home circumstances.

SECONDARY SECTOR

BUDGET ALLOCATION:

An additional allocation is made for educational supplies based on the number of FME pupils in the School.

SERVICE CHARGED

For non-staffing e.g. educational supplies - an oracle purchase order must be raised.
The charges applied to staffing are on average salary basis.

BUDGET CONTROL/MINIMUM STAFFING STANDARDS

Resources under this heading must be used to improve the progress of pupils in basic skills and/or provide educational experiences which would otherwise be denied to pupils because of home circumstances.

SCHOOL MINIBUS
SECONDARY SECTOR

This allocation is for resources for the lease agreements of vehicles supplied by Internal Fleet Services.

STANDARD OF PROVISION

The allocation is based on one minibus per secondary school with a further capitation given to schools with a roll over 822.

BUDGET ALLOCATION

The current full lease charge for a minibus is £5,905 per annum.

SERVICE CHARGED

No invoice is required to be passed for payment by the school.
The school will be advised of the charge by the Finance Section.

BUDGET CONTROL

A Head Teacher may decide to cease using a vehicle obtained through the Department of Internal Transport Services or request an additional vehicle. At least one terms notice of the intention to do so should be given via the Transport Section.
Should the authority incur penalty charges for early termination of the lease of the vehicle, these charges will be passed on to the school.

EXAMINATION FEES

SECONDARY & SPECIAL SECTORS

This allocation is for fees in respect of S.Q.A. and other presentations.

STANDARD OF PROVISION

The budget partially devolved to schools
Schools should refer to the C&F Examination Policy (2009).

BUDGET ALLOCATION

Schools will receive a budget based on their estimated share of the agreed SQA Levy charge. Schools cannot keep any unspent budget and if the spend exceeds the agreed Levy charge, the costs for exams will be picked up centrally.

SERVICE CHARGED

S.Q.A. raise invoices for individual schools. Invoices are processed centrally.

BUDGET CONTROL

- The charges applied are directly related to presentations.
- Late entries, return of work and unacceptable levels of non-attendance at exams will result in charges to the school.

NON-STAFFING CODES

Budget	Subjective Code	Notes
Educational Supplies	3141	Text Books
	3161	Stationery
	3171	Apparatus
	3181	Other
	3201	Repairs to Educational Equipment
	3211	Maintenance
	3221	Stolen/Damaged Educational Equipment
	3001	Appliance Hire
Office Equipment, Furniture & Furnishings	3041	Office Equipment
	3051	Loose Furniture – includes removal & repairs
Medical Supplies	3061	Includes Pupil Care Disposables
Laundry Services	3361	For Special Schools and Nursery & Special Classes in other sectors
Cleaning Materials	2301	General Cleaning Materials – including Paper Towels/Toilet Roll & Pool Chemicals
	2321	Pest Control
Postages	3631	
Telephone Rentals / Leasing	3601	Includes telephone calls and rental of fax machines & mobile phones

Budget	Subjective Code	Notes
Continuing Professional Development	1251	Modern Language Cover
	1241	Teaching & Support Staff Cover and Review Implementation.
	3701	Other Costs
Curricular Travel	2771	Lothian Buses Travel Vouchers / Buses
Excursion Allowance	4929	
Recreation Facilities	4083	
Examination Fees	4411	SQA (Standard, Higher, CSYS)
	4521	Modules (ex SCOTVEC)
	4401	Other Examining Bodies

BUDGET SAVINGS

DSM BUDGET REDUCTION (Approved 2020)

The Administration approved a reduction, weighted in a manner which protects those schools with the highest proportion of Pupil Equity Funding.

The overall reduction applied represents 0.88% of the total DSM budget.

REDUCTION APPROVED BY COUNCIL (2008)

PRIMARY SECTOR

A percentage reduction representing 1.5% of 2008/09 DSM budgets. Head Teachers have flexibility to decide the most appropriate way of delivering this saving within their own school.

The reduction attributable to support staff budgets is recorded separately to exclude the impact of the 2008 saving from the 15.8% Business Support Review calculation.

SECONDARY SECTOR

A percentage reduction representing 1.5% of 2008/09 DSM budgets. Head Teachers have flexibility to decide the most appropriate way of delivering this saving within their own school.

Most of this reduction has been incorporated into the core Teaching allocation formula.

The reduction attributable to support staff budgets is recorded separately to exclude the impact of the 2008 saving from the 15.8% Business Support Review calculation.

BUSINESS SUPPORT REVIEW (15.8% reduction)

A 15.8% reduction in Business/Admin/Clerical based staff was approved for academic year 2017/18 onwards.

Head Teachers have flexibility to decide the most appropriate way of delivering this saving within their own school.